



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY

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Principal Office: 175 SOUTH LEONARD STREET  
WEST SALEM, WI 54669

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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.*



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY

**Utility Address:** 175 SOUTH LEONARD STREET  
WEST SALEM, WI 54669

**When was utility organized?** 1/1/1907

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS TERESA SCHNITZLER

**Title:** ADMINISTRATOR

**Office Address:**

175 SOUTH LEONARD STREET  
WEST SALEM, WI 54669

**Telephone:** (608) 786 - 1858

**Fax Number:** (608) 786 - 1988

**E-mail Address:**

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

**Name:** MICHAEL G TEMP

**Title:** VICE PRESIDENT

**Office Address:** TOSTRUD & TEMP, S.C.

201 MAIN STREET SUITE 210  
LA CROSSE, WI 54601

**Telephone:** (608) 784 - 8060

**Fax Number:** (608) 784 - 8167

**E-mail Address:** mtemp@centurytel.net

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

**Name:** MR DENNIS MANTHEI

**Title:** CHAIRMAN

**Office Address:**

527 W GARLAND STREET  
WEST SALEM, WI 54669

**Telephone:** (608) 786 - 1858

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** MICHAEL G TEMP

**Title:** VICE PRESIDENT

**Office Address:** TOSTRUD & TEMP, S.C.  
201 MAIN STREET SUITE 210  
LA CROSSE, WI 54601

**Telephone:** (608) 784 - 8060

**Fax Number:** (608) 784 - 8167

**E-mail Address:** mtemp@centurytel.net

**Date of most recent audit report:** 3/5/2003

**Period covered by most recent audit:** 2002

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

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**Name:** MR WADE PETERSON

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**  
175 SOUTH LEONARD STREET  
WEST SALEM, WI 54669

**Telephone:** (608) 786 - 2850

**Fax Number:** (608) 786 - 1988

**E-mail Address:**

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**Name of utility commission/committee:** WATER AND SEWER COMMITTEE

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

- MR HAROLD HOFFMAN, II
- MR HERB LONG
- MR DENNIS MANTHEI

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

**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:** 10/16/197

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	368,629	982,895	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	129,627	257,049	2
Depreciation Expense (403)	75,150	242,482	3
Amortization Expense (404-407)	558	723	4
Taxes (408)	64,029	61,904	5
<b>Total Operating Expenses</b>	<b>269,364</b>	<b>562,158</b>	
<b>Net Operating Income</b>	<b>99,265</b>	<b>420,737</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>99,265</b>	<b>420,737</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	4,160	55,023	10
Miscellaneous Nonoperating Income (421)	291,079	0	11
<b>Total Other Income</b>	<b>295,239</b>	<b>55,023</b>	
<b>Total Income</b>	<b>394,504</b>	<b>475,760</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>394,504</b>	<b>475,760</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	159,032	169,276	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>159,032</b>	<b>169,276</b>	
<b>Net Income</b>	<b>235,472</b>	<b>306,484</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,438,571	1,132,087	20
Balance Transferred from Income (433)	235,472	306,484	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,674,043</b>	<b>1,438,571</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
WATER UTILITY	4,160	5
<b>Total (Acct. 419):</b>	<b>4,160</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER INCOME	291,079	6
<b>Total (Acct. 421):</b>	<b>291,079</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	368,629	0	0	0	368,629	1
Less: interdepartmental sales	6,098		0	0	6,098	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NON-REGULATED SEWER REVENUE 2001	(605,476)				(605,476)	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>(242,945)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(242,945)</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	43,715		43,715	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	49,272		49,272	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>92,987</b>	<b>0</b>	<b>92,987</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)	3,418,723	9,691,904	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	744,339	1,389,737	2
<b>Net Utility Plant</b>	<b>2,674,384</b>	<b>8,302,167</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	6,320,608	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	888,293	0	4
<b>Net Nonutility Property</b>	<b>5,432,315</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,392,609	4,055	6
Special Funds (125)	130,641	265,030	7
<b>Total Other Property and Investments</b>	<b>6,955,565</b>	<b>269,085</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	66,749	9,929	8
Temporary Cash Investments (132)	15,586	1,170,670	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	40,539	142,469	11
Other Accounts Receivable (143)	138,731	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	35,451	56,279	14
Materials and Supplies (150)	4,837	6,405	15
Prepayments (165)	1,982	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>303,875</b>	<b>1,385,752</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	21,300	24,289	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>21,300</b>	<b>24,289</b>	
<b>Total Assets and Other Debits</b>	<b>9,955,124</b>	<b>9,981,293</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)	92,643	92,643	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,674,043	1,438,571	23
<b>Total Proprietary Capital</b>	<b>1,766,686</b>	<b>1,531,214</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	974,000	1,077,500	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	4,008,616	4,223,722	26
<b>Total Long-Term Debt</b>	<b>4,982,616</b>	<b>5,301,222</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	135,000	135,000	27
Accounts Payable (232)	29,963	11,501	28
Payables to Municipality (233)	6,924	11,152	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	25,390	27,126	32
Other Current and Accrued Liabilities (238)	6,444	5,177	33
<b>Total Current and Accrued Liabilities</b>	<b>203,721</b>	<b>189,956</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,002,101	2,958,901	41
<b>Total Liabilities and Other Credits</b>	<b>9,955,124</b>	<b>9,981,293</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	3,418,723	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	3,418,723	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	744,339	0	0	0	10
<b>Total Accumulated Provision</b>	744,339	0	0	0	
<b>Net Utility Plant</b>	2,674,384	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	664,623				<b>664,623</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	75,150				<b>75,150</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,801				<b>4,801</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>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>79,951</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79,951</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	235				<b>235</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>235</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>235</b>	<b>19</b>
<b>Balance End of Year</b>	<b>744,339</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>744,339</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<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	6,320,608		6,320,608	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>6,320,608</b>	<b>0</b>	<b>6,320,608</b>	
Less accum. prov. depr. & amort. (122)	0	888,293		888,293	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>5,432,315</b>	<b>0</b>	<b>5,432,315</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	4,837	6,405
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>4,837</b>	<b>6,405</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>				
DEFERRED BOND COSTS-93 ISSUE REFUNDED IN 1998	2,266	181	10,952	1
REFUNDING REV BONDS - 1998	723	181	10,348	2
<b>Total</b>			<b>21,300</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	92,643	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>92,643</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 BONDS	12/01/1996	12/01/2006	5.00%	154,000	<b>1</b>
REFUNDING REV BONDS	12/01/1998	05/01/2017	4.56%	820,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>974,000</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>Other Long-Term Debt (224)</b>					
CLEAN WATER FUND	04/22/1998	05/01/2017	2.67%	4,008,616	1
<b>Total for Account 224</b>				<b><u>4,008,616</u></b>	
<b>Notes Payable (231)</b>					
ADVANCE FROM MUNICIPALITY	12/31/2002	12/31/2003	0.00%	135,000	2
<b>Total for Account 231</b>				<b><u>135,000</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	64,029	2
Charged electric department expense		3
Charged sewer department expense	5,684	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>69,713</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	61,227	6
Social Security taxes	7,474	7
PSC Remainder Assessment	1,012	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>69,713</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
REVENUE BONDS	0	2,266	2,266	0	1
REV BOND	1,792	10,317	10,664	1,445	2
98 REFUND REV BOND	6,560	37,627	38,060	6,127	3
<b>Subtotal</b>	<b>8,352</b>	<b>50,210</b>	<b>50,990</b>	<b>7,572</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
CLEANWATER FUND	18,774	108,822	109,778	17,818	5
<b>Subtotal</b>	<b>18,774</b>	<b>108,822</b>	<b>109,778</b>	<b>17,818</b>	
<b>Notes Payable (231)</b>					
CLEAN WATER FUND	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>27,126</b>	<b>159,032</b>	<b>160,768</b>	<b>25,390</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,622,151	0	0	1,336,750	0	<b>2,958,901</b>	1
<b>Add credits during year:</b>							
For Services	3,200			2,850		<b>6,050</b>	2
For Mains	20,650			16,500		<b>37,150</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>1,646,001</b>	<b>0</b>	<b>0</b>	<b>1,356,100</b>	<b>0</b>	<b>3,002,101</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

## BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SEWER CASH & INVESTMENTS	1,392,609	2
<b>Total (Acct. 124):</b>	<b>1,392,609</b>	
<b>Special Funds (125):</b>		
WATER RESTRICTED INVESTMENTS	130,641	3
<b>Total (Acct. 125):</b>	<b>130,641</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	40,539	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>40,539</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	138,731	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>138,731</b>	
<b>Receivables from Municipality (145):</b>		
HYDRANT RENT AND OTHER YEAR END ADJUSTMENTS	35,451	12
<b>Total (Acct. 145):</b>	<b>35,451</b>	
<b>Prepayments (165):</b>		
PREPAID EXPENSE	1,982	13
<b>Total (Acct. 165):</b>	<b>1,982</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<hr/>		
<b>Payables to Municipality (233):</b>		
YEAR END ADJUSTMENTS	6,924	16
<b>Total (Acct. 233):</b>	<b>6,924</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	3,405,425	0	0	0	3,405,425	1
Materials and Supplies	5,621	0	0	0	5,621	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	704,481	0	0	0	704,481	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,634,076	0	0	0	1,634,076	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,072,489</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,072,489</b>	
Net Operating Income	99,265	0	0	0	99,265	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>9.26%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.26%</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	92,643	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,556,307	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,648,950</b>	
<b>Net Income</b>		
Net Income	235,472	5
<b>Percent Return on Proprietary Capital</b>	<b>14.28%</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.**

THE SEWER UTILITY WAS DEREGULATED IN OCTOBER 2000 SO THE S PAGES  
ARE NOT INCLUDED IN THIS REPORT.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

SEWER UTILITY WAS DEREGULATED BY THE PSC IN OCTOBER 2000, AND WAS INCORRECTLY INCLUDED ON THE ANNUAL REPORT IN 2001.

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### Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

NO CHANGE IN WRITE-OFF OF DEFERRED BOND COSTS FROM PRIOR YEAR.

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

VILLAGE HAS NOT DETERMINED THE RATE OF INTEREST TO CHARGE THE WATER UTILITY.

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**FINANCIAL SECTION FOOTNOTES**

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

1/16/04, no response, add to 2003 review.  
June 30, 2003

Ms. Teresa Schnitzler, Administrator  
West Salem Municipal Water Utility  
175 South Leonard Street  
West Salem, WI 54669-1620

Re: 2002 Analytical Review DWCCA-6430-ELE

Dear Ms. Schnitzler:

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 issues:

1. Amounts over the \$5,000 headnote threshold are reported in both Account 145 and Account 233, Page F-19, described as "year-end adjustments." Please provide more detail, such as a short list, to describe these adjustments.
2. On Page F-15, an amount is reported in Account 231 described as "advance from municipality." Advances from the municipality are more appropriately reported in Account 223. Please confirm that this amount will be reclassified in 2003.
3. In the response to the 2001 analytical review, your utility indicated the local tax rate reported on Page W-7 was for Lake Neshonic Prot. Rehab District. Please provide that explanation each year on Page W-7 if a local tax rate is 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) 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

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## FINANCIAL SECTION FOOTNOTES

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Division of Water, Compliance, and Consumer Affairs

ELE:pr:w:\compl\Analytical Reviews\2002 analytical review letters\6430 West Salem.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)	363,623	1
<b>Total Sales of Water</b>	<b>363,623</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,391	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,615	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>5,006</b>	
<b>Total Operating Revenues</b>	<b>368,629</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	7,858	8
Pumping Expenses (620-625)	37,814	9
Water Treatment Expenses (630-635)	18,333	10
Transmission and Distribution Expenses (640-655)	19,402	11
Customer Accounts Expenses (901-904)	2,012	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	44,208	14
<b>Total Operation and Maintenance Expenses</b>	<b>129,627</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	75,150	15
Amortization Expense (404-407)	558	16
Taxes (408)	64,029	17
<b>Total Other Operating Expenses</b>	<b>139,737</b>	
<b>Total Operating Expenses</b>	<b>269,364</b>	
<b>NET OPERATING INCOME</b>	<b>99,265</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,300	84,057	159,339	4
Commercial	174	44,598	69,362	5
Industrial	7	7,104	8,854	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,481</b>	<b>135,759</b>	<b>237,555</b>	
Private Fire Protection Service (462)	4		1,698	7
Public Fire Protection Service (463)	1		97,473	8
Other Sales to Public Authorities (464)	12	18,764	20,799	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	5,050	6,098	12
<b>Total Sales of Water</b>	<b>1,500</b>	<b>159,573</b>	<b>363,623</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	97,473	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>97,473</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,391	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,391</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,443	10
<b>Other (specify):</b>		
SALES TAX REFUND FROM PRIOR YEARS - WE ENERGIES	172	11
<b>Total Other Water Revenues (474)</b>	<b>3,615</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	6,700	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	948	3
Maintenance of Water Source Plant (605)	210	4
<b>Total Source of Supply Expenses</b>	<b>7,858</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	6,675	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	13,590	7
Operation Supplies and Expenses (623)	569	8
Maintenance of Pumping Plant (625)	16,980	9
<b>Total Pumping Expenses</b>	<b>37,814</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	6,675	10
Chemicals (631)	6,416	11
Operation Supplies and Expenses (632)	4,522	12
Maintenance of Water Treatment Plant (635)	720	13
<b>Total Water Treatment Expenses</b>	<b>18,333</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	8,478	14
Operation Supplies and Expenses (641)	2,330	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	672	17
Maintenance of Services (652)	812	18
Maintenance of Meters (653)	2,381	19
Maintenance of Hydrants (654)	4,729	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>19,402</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)		<b>22</b>
Accounting and Collecting Labor (902)		<b>23</b>
Supplies and Expenses (903)	2,012	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>2,012</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	15,187	<b>27</b>
Office Supplies and Expenses (921)	355	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	5,045	<b>30</b>
Property Insurance (924)	4,011	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	17,811	<b>33</b>
Regulatory Commission Expenses (928)	100	<b>34</b>
Miscellaneous General Expenses (930)	1,299	<b>35</b>
Transportation Expenses (933)	400	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>44,208</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>129,627</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		61,227	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,429	2
<b>Net property tax equivalent</b>		<b>59,798</b>	
Social Security		3,725	3
PSC Remainder Assessment		506	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>64,029</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			La Crosse				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.188020				3
County tax rate	mills		3.884740				4
Local tax rate	mills		3.586200				5
School tax rate	mills		11.336970				6
Voc. school tax rate	mills		2.271530				7
Other tax rate - Local	mills		0.811820				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.079280</b>				<b>10</b>
Less: state credit	mills		1.311990				11
<b>Net tax rate</b>	mills		<b>20.767290</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>3.586200</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.608500</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.811820</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.006520</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.079280</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.815539</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.767290</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.936541</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>3,392,128</b>	3,392,128				22
Materials & Supplies	\$	<b>6,405</b>	6,405				23
<b>Subtotal</b>	\$	<b>3,398,533</b>	<b>3,398,533</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,398,533</b>	<b>3,398,533</b>				<b>26</b>
Assessment Ratio	dec.		1.063710				27
<b>Assessed Value</b>	\$	<b>3,615,054</b>	<b>3,615,054</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.936541</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>61,227</b>	<b>61,227</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	39,584					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>61,227</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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	21,445		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)	162,600		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>184,045</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	205,954		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	87,359		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,966		20
<b>Total Pumping Plant</b>	<b>297,279</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)	480,778		23
<b>Total Water Treatment Plant</b>	<b>480,778</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	4,000		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)			21,445 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)			162,600 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>184,045</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			205,954 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			87,359 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,966 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>297,279</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			480,778 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>480,778</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			4,000 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	203,023		26
Transmission and Distribution Mains (343)	1,555,138	20,650	27
Fire Mains (344)	0		28
Services (345)	247,206	3,200	29
Meters (346)	158,640	2,980	30
Hydrants (348)	245,705		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,413,712</b>	<b>26,830</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	4,195		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	12,119		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>16,314</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,392,128</b>	<b>26,830</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,392,128</b>	<b>26,830</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)			203,023 26
Transmission and Distribution Mains (343)			1,575,788 27
Fire Mains (344)			0 28
Services (345)			250,406 29
Meters (346)	235		161,385 30
Hydrants (348)			245,705 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>235</b>	<b>0</b>	<b>2,440,307</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			4,195 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			12,119 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>16,314</b>
<b>Total utility plant in service directly assignable</b>	<b>235</b>	<b>0</b>	<b>3,418,723</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>235</b>	<b>0</b>	<b>3,418,723</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			12,985	12,985	1
February			11,581	11,581	2
March			12,560	12,560	3
April			12,574	12,574	4
May			14,145	14,145	5
June			14,815	14,815	6
July			19,979	19,979	7
August			15,415	15,415	8
September			14,180	14,180	9
October			13,676	13,676	10
November			12,572	12,572	11
December			12,997	12,997	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>167,479</b>	<b>167,479</b>	
Less: Water sold				159,573	13
Volume pumped but not sold				7,906	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				2,444	16
Volume related to equipment/system malfunction				30	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,474	19
Volume pumped but unaccounted for				5,432	20
Percent of water lost				3%	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.)				678	23
Date of maximum: 7/18/2002					24
Cause of maximum:					25
HEATWAVE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				173	26
Date of minimum: 5/14/2002					27
Total KWH used for pumping for the year				270,731	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>	
SOUTH MILL ST	2	525	10	712,800	Yes	<b>1</b>
SALEM HEIGHTS ADDN-LOT 18	3	450	16	763,200	Yes	<b>2</b>
EAST AVENUE	4	390	16	864,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 3	WELL 4	1
Location	SOUTH MILL STREET	SALEM HEIGHTS ADDN	EAST AVENUE	2
Purpose	P	P	P	3
Destination	R	R	T	4
Pump Manufacturer	LAYNE	FAIRBANKS/MORSE	FAIRBANKS	5
Year Installed	1934	1975	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	495	495	600	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1973	1975	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	75	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		<b>3</b>
Year constructed	1975		<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL		<b>5</b>
Elevation difference in feet (See Headnote 3.)	100		<b>6</b>
Total capacity in gallons (actual)	750,000		<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE		<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4200		<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y		<b>13</b>
Is water fluoridated (yes, no)?	Y		<b>14</b>

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	S	1.000	140	0	0	(140)	0	1
A	S	1.250	996	0	0	(996)	0	2
M	S	1.250	752	0	0	1,445	2,197	3
P	T	1.250	0			170	170	4
A	T	2.000	654	0	0	(654)	0	5
M	T	2.000	125	0	0	1,260	1,385	6
P	T	2.000	80	0	0	(80)	0	7
M	T	4.000	9,645	0	0	1,705	11,350	8
P	T	4.000	450	0	0	(450)	0	9
M	D	6.000	61,613	550	0	4,386	66,549	10
P	D	6.000	1,990	0	0	(1,990)	0	11
M	D	8.000	24,275	0	0	(1,834)	22,441	12
M	D	10.000	7,141	0	0	712	7,853	13
M	D	12.000	8,882	0	0	432	9,314	14
M	D	14.000	5,406	0	0	396	5,802	15
<b>Total Within Municipality</b>			<b>122,149</b>	<b>550</b>	<b>0</b>	<b>4,362</b>	<b>127,061</b>	
<b>Total Utility</b>			<b>122,149</b>	<b>550</b>	<b>0</b>	<b>4,362</b>	<b>127,061</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	867	0	0	0	867		1
M	1.000	470	0	0	0	470	25	2
M	1.250	9	0	0	0	9		3
M	1.500	14	0	0	0	14		4
P	1.500	2	0	0	0	2		5
M	2.000	10	1	0	0	11		6
M	4.000	5	0	0	0	5		7
P	4.000	1	0	0	0	1		8
M	6.000	4	2	0	0	6		9
<b>Total Utility</b>		<b>1,382</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>1,385</b>	<b>25</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	1,321	10	5	102	1,428	123	1
0.750	20	0	0	(7)	13	2	2
1.000	43	1	0	0	44	3	3
1.500	21	1	1	(1)	20	16	4
2.000	8	0	0	0	8	8	5
3.000	5	1	0	(1)	5	4	6
4.000	6	0	0	0	6	6	7
6.000	2	0	0	0	2	2	8
8.000	1	0	0	0	1	0	9
<b>Total:</b>	<b>1,427</b>	<b>13</b>	<b>6</b>	<b>93</b>	<b>1,527</b>	<b>164</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	1,296	103	2	5	0	22	1,428	1
0.750	4	8	0	0	0	1	13	2
1.000	0	39	1	1	1	2	44	3
1.500	0	13	3	2	1	1	20	4
2.000	0	6	0	1	0	1	8	5
3.000	0	4	0	0	1	0	5	6
4.000	0	2	1	3	0	0	6	7
6.000	0	0	0	0	2	0	2	8
8.000	0	0	0	0	1	0	1	9
<b>Total:</b>	<b>1,300</b>	<b>175</b>	<b>7</b>	<b>12</b>	<b>6</b>	<b>27</b>	<b>1,527</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	203				203	2
<b>Total Fire Hydrants</b>	<b>203</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>203</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</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: 203  
 Number of distribution system valves end of year: 333  
 Number of distribution valves operated during year: 137

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## WATER OPERATING SECTION FOOTNOTES

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

THE UTILITY EXPANDED ITS CHART OF ACCOUNTS FOR 2002, SO EXPENSES ARE MORE PROPERLY CLASSIFIED. MAJOR INCREASES IN EXPENSES THIS YEAR ARE AS FOLLOWS: ACCT 625 - WELL #2 RESTORATION \$16980, ACCT 654 - PAINTING OF HYDRANTS \$3600, ACCT 923 - OUTSIDE SERVICES INCREASE \$2700, ACCT 926 - INCREASE IN HEALTH INSURANCE \$2000, AND ACCT 930 - UNIFORMS AND CLEANING FOR MAINTENANCE \$1000.

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

Per 2001 review: Other tax rate is for Lake Neshonic Prot. Rehab District per Statement of Taxes.

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### Water Mains (Page W-15)

THE UTILITY HAS UPDATED ITS MAPPING FOR THE ENTIRE SYSTEM TO PROVIDE MORE ACCURATE INFORMATION.

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### Water Services (Page W-16)

WATER SERVICES ARE PAID BY THE PROPERTY OWNER - NONE ARE PAID BY THE UTILITY.

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### Meters (Page W-17)

THE UTILITY UPDATED ITS RECORDS TO PROVIDE MORE ACCURATE INFORMATION.

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### Hydrants and Distribution System Valves (Page W-18)

NUMBER OF DISTRIBUTION SYSTEM VALVES CHANGED DUE TO UTILITY SYSTEM MAPPING UPDATED.

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