



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WRIGHTSTOWN WATER & SEWER UTILITYPrincipal Office: 529 MAIN STREET
P.O. BOX 227
WRIGHTSTOWN, WI 54180For the Year Ended: DECEMBER 31, 2000**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: WRIGHTSTOWN WATER & SEWER UTILITY

Utility Address: 529 MAIN STREET
P.O. BOX 227
WRIGHTSTOWN, WI 54180

When was utility organized? 6/13/1946

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JEAN BRANDT
Title: VILLAGE CLERK/TREASURER

Office Address:
529 MAIN STREET
P.O. BOX 227
WRIGHTSTOWN, WI 54180

Telephone: (920) 532 - 5567

Fax Number: (920) 532 - 4564 EXT

E-mail Address:

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

Name: MR THOMAS KARMAN CPA
Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES, S.C.
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

E-mail Address: karmant@schenckcpa.com

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR THOMAS KARMAN CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES, S.C.

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

E-mail Address: karmant@schenckcpa.com

Date of most recent audit report: 2/13/2001

Period covered by most recent audit: 1/1/00-12/31/00

Names and titles of utility management including manager or superintendent:

Name: JOE MORRISSEY

Title: SUPERINTENDENT

Office Address:

529 MAIN STREET

P.O. BOX 227

WRIGHTSTOWN, WI 54180

Telephone: (920) 532 - 5567

Fax Number: (920) 532 - 4564

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

KEITH BLOCK, CHAIRPERSON

LORI COTTER

RICHARD SCHROEDER

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?NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	180,851	159,972	1
Operating Expenses:			
Operation and Maintenance Expense (401)	140,904	129,669	2
Depreciation Expense (403)	33,065	34,239	3
Amortization Expense (404)	0	0	4
Taxes (408)	42,823	37,313	5
Total Operating Expenses	216,792	201,221	
Net Operating Income	(35,941)	(41,249)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(35,941)	(41,249)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	64,349	63,125	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	64,349	63,125	
Total Income	28,408	21,876	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	28,408	21,876	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	48,300	48,300	13
Amortization of Debt Discount and Expense (428)	4,548	4,110	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	10,572	5,428	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	63,420	57,838	
Net Income	(35,012)	(35,962)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	639,674	675,636	19
Balance Transferred from Income (433)	(35,012)	(35,962)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	604,662	639,674	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
TEMPORARY INVESTMENT	64,349	4
Total (Acct. 419):	64,349	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	180,851	0	0	0	180,851	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	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
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	180,851	0	0	0	180,851	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,192,332	2,300,010	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	317,180	355,268	2
Net Utility Plant	2,875,152	1,944,742	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	51,757	27,167	6
Special Funds (125)	332,251	1,004,070	7
Total Other Property and Investments	384,008	1,031,237	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	510,060		8
Temporary Cash Investments (132)		613,606	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	19,110	19,875	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)	3,361	1,913	15
Prepayments (165)	0	50	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	532,531	635,444	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	16,272	20,820	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	16,272	20,820	
Total Assets and Other Debits	3,807,963	3,632,243	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	541,283	541,283	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	604,662	639,674	23
Total Proprietary Capital	1,145,945	1,180,957	
LONG-TERM DEBT			
Bonds (221)	1,150,000	1,150,000	24
Advances from Municipality (223)	228,000	240,000	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,378,000	1,390,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,478	7,448	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	21,758	21,758	31
Interest Accrued (237)	20,989	21,030	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	45,225	50,236	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,238,793	1,011,050	38
Total Liabilities and Other Credits	3,807,963	3,632,243	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,293,420	0	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)					5
Construction Work in Progress (395)	898,912				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,192,332	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	317,180	0	0	0	9
Total Accumulated Provision	317,180	0	0	0	
Net Utility Plant	2,875,152	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)	
Balance first of year	355,268				355,268	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,065				33,065	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,492				1,492	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	34,557	0	0	0	34,557	13
Debits during year						14
Book cost of plant retired	72,645				72,645	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	72,645	0	0	0	72,645	19
Balance End of Year	317,180	0	0	0	317,180	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	3,361	1,913
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	3,361	1,913

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 Revenue Bond Anticipation Notes	4,548	0	16,272	1
Total			16,272	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	541,283	1
Changes during year (explain):		2
Balance end of year	541,283	

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 Bond Anticipation Note	08/01/1998	12/31/2003	4.20%	1,150,000	1
Total Bonds (Account 221):				1,150,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1999 G.O. PROMISSORY NOTE	07/01/1999	12/01/2009	4.65%	228,000	1
Total for Account 223				228,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	21,758	1
Accruals:		
Charged water department expense	42,823	2
Charged electric department expense		3
Charged sewer department expense	534	4
Other (explain):		
NONE		5
Total Accruals and other credits	43,357	
Taxes paid during year:		
County, state and local taxes	39,038	6
Social Security taxes	4,108	7
PSC Remainder Assessment	211	8
Other (explain):		
NONE		9
Total payments and other debits	43,357	
Balance end of year	21,758	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1998 Revenue Bond Anticipation Notes	20,125	48,300	48,300	20,125	1
Subtotal	20,125	48,300	48,300	20,125	
Advances from Municipality (223)					
1999 G.O. NOTES	905	10,572	10,613	864	2
Subtotal	905	10,572	10,613	864	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	21,030	58,872	58,913	20,989	

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	1,011,050	0	0	0	0	1,011,050	1
Add credits during year:							
For Services	34,662					34,662	2
For Mains	171,260					171,260	3
Other (specify):							
HYDRANTS	21,821					21,821	4
NONE	0					0	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	1,238,793	0	0	0	0	1,238,793	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	51,757	2
Total (Acct. 124):	51,757	
Special Funds (125):		
1998 BOND CONSTRUCTION CASH	332,251	3
Total (Acct. 125):	332,251	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19,110	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	19,110	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

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

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,166,912	0	0	0	2,166,912	1
Materials and Supplies	2,637	0	0	0	2,637	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	336,224	0	0	0	336,224	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,124,921	0	0	0	1,124,921	6
Other (specify):					0	7
Average Net Rate Base	708,404	0	0	0	708,404	
Net Operating Income	(35,941)	0	0	0	(35,941)	8
Net Operating Income as a percent of Average Net Rate Base	-5.07%	N/A	N/A	N/A	-5.07%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	541,283	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	622,168	3
Other (Specify):		4
Total Average Proprietary Capital	1,163,451	
Net Income		
Net Income	(35,012)	5
Percent Return on Proprietary Capital	-3.01%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 11, 2001

Ms. Jean Brandt, Village Clerk/Treasurer
Village of Wrightstown Water Utility
529 Main Street
P.O. Box 227
Wrightstown, WI 54180-0227

2000 Analytical Review DWCCA-6800-PJL

Dear Ms. Brandt:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

As directed in the head notes of the Water Utility Plant in Service schedule on page W-8, please provide an explanation of the addition of \$22,815 reported in Account 372.1, Computer Equipment and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\6800.doc

-----Original Message-----

From: KarmanT@schenckcpa.com [mailto:KarmanT@schenckcpa.com]
Sent: Wednesday, October 10, 2001 11:59 AM
To: leegep@psc.state.wi.us
Subject: Village of Wrightstown Utility Analytical Review

Peter Leege
Financial Specialist

FINANCIAL SECTION FOOTNOTES

Division of Water, Compliance and Consumer Affairs

Dear Mr. Leege:

The Village of Wrightstown has asked that I respond to your request for additional information regarding their utility's 2000 annual report. The annual report shows an increase of \$22,815 reported as computer equipment in Account 372.1. The equipment purchased was control and communication equipment installed at Towers No. 1 and 2 and Wells No. 2 and 4.

If you have any additional questions, please contact me at the address below

PLEASE NOTE CHANGE IN COMPANY NAME AND EMAIL ADDRESS

Tom Karman
Schenck Government & Not-for-Profit Solutions
920-455-4111
karmant@schencksolutions.com

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	170,425	1
Total Sales of Water	170,425	
Other Operating Revenues		
Forfeited Discounts (470)	715	2
Other Water Revenues (474)	9,711	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	10,426	
Total Operating Revenues	180,851	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	90,470	5
General Operating Expenses (680-690)	50,434	6
Total Operation and Maintenance Expenses	140,904	
Other Operating Expenses		
Depreciation Expense (403)	33,065	7
Amortization Expense (404)		8
Taxes (408)	42,823	9
Total Other Operating Expenses	75,888	
Total Operating Expenses	216,792	
NET OPERATING INCOME	(35,941)	

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. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	657	33,640	82,107	4
Commercial	54	4,970	10,770	5
Industrial	8	2,590	4,466	6
Total Metered Sales to General Customers (461)	719	41,200	97,343	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		66,130	8
Other Sales to Public Authorities (464)	10	3,908	6,952	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	730	45,108	170,425	

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	66,130	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	66,130	
Forfeited Discounts (470):		
Customer late payment charges	715	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	715	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,075	7
Other (specify):		
MISCELLANEOUS SERVICE REVENUES	7,636	8
Total Other Water Revenues (474)	9,711	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	23,587	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,891	3
Chemicals (630)	15,131	4
Supplies and Expenses (640)	8,320	5
Repairs of Water Plant (650)	34,800	6
Transportation Expenses (660)	741	7
Total Plant Operation and Maintenance Expenses	90,470	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	18,813	8
Office Supplies and Expenses (681)	3,238	9
Outside Services Employed (682)	2,275	10
Insurance Expense (684)	5,025	11
Employees Pensions and Benefits (686)	18,046	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	3,037	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	50,434	
 Total Operation and Maintenance Expenses	 140,904	

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		39,038	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		534	2
Net property tax equivalent		38,504	
Social Security		4,108	3
PSC Remainder Assessment		211	4
Other (specify): NONE			5
Total tax expense		<u>42,823</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216029				3
County tax rate	mills		5.957548				4
Local tax rate	mills		7.841189				5
School tax rate	mills		12.701687				6
Voc. school tax rate	mills		1.488871				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.205324				10
Less: state credit	mills		1.772740				11
Net tax rate	mills		26.432584				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.841189				14
Combined School Tax Rate	mills		14.190558				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.031747				17
Total Tax Rate	mills		28.205324				18
Ratio of Local and School Tax to Total	dec.		0.781120				19
Total tax net of state credit	mills		26.432584				20
Net Local and School Tax Rate	mills		20.647024				21
Utility Plant, Jan. 1	\$	2,040,404	2,040,404				22
Materials & Supplies	\$	1,913	1,913				23
Subtotal	\$	2,042,317	2,042,317				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,042,317	2,042,317				26
Assessment Ratio	dec.		0.925785				27
Assessed Value	\$	1,890,746	1,890,746				28
Net Local & School Rate	mills		20.647024				29
Tax Equiv. Computed for Current Year	\$	39,038	39,038				30
Tax Equivalent per 1994 PSC Report	\$	21,758					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	39,038					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		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)	83,134		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	149,567		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	232,701	0	
PUMPING PLANT			
Land and Land Rights (320)	11,972		12
Structures and Improvements (321)	30,652		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	15,016		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,486		20
Total Pumping Plant	73,126	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,881		23
Total Water Treatment Plant	1,881	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,662		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 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)			83,134 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)		(96,306)	53,261 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	(96,306)	136,395
PUMPING PLANT			
Land and Land Rights (320)			11,972 12
Structures and Improvements (321)			30,652 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			15,016 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			15,486 20
Total Pumping Plant	0	0	73,126
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			1,881 23
Total Water Treatment Plant	0	0	1,881
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			3,662 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	392,617		26
Transmission and Distribution Mains (343)	904,513	226,384	27
Fire Mains (344)	0		28
Services (345)	224,119	36,337	29
Meters (346)	55,918	8,432	30
Hydrants (348)	123,242	28,821	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,704,071	299,974	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	806		35
Computer Equipment (372.1)	11,842	22,815	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	15,977	2,872	38
Other Tangible Property (390)	0		39
Total General Plant	28,625	25,687	
Total utility plant in service directly assignable	2,040,404	325,661	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,040,404	325,661	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			392,617 26
Transmission and Distribution Mains (343)	53,288	96,306	1,173,915 27
Fire Mains (344)			0 28
Services (345)	13,754		246,702 29
Meters (346)	1,595		62,755 30
Hydrants (348)	4,008		148,055 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	72,645	96,306	2,027,706
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			806 35
Computer Equipment (372.1)			34,657 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			18,849 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	54,312
Total utility plant in service directly assignable	72,645	0	2,293,420
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	72,645	0	2,293,420

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,115	4,115	1
February			4,075	4,075	2
March			4,551	4,551	3
April			4,982	4,982	4
May			4,873	4,873	5
June			4,718	4,718	6
July			5,070	5,070	7
August			4,759	4,759	8
September			4,411	4,411	9
October			4,632	4,632	10
November			4,246	4,246	11
December			4,703	4,703	12
Total for year	0	0	55,135	55,135	
Less: Measured or estimated water used in main flushing and water treatment during year				2,900	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				52,235	16
Less: Water sold				45,108	17
Losses and unaccounted for				7,127	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				301	21
Date of maximum: 2/24/2000					22
Cause of maximum:					23
Water Main break at Linda St. and Main St.					
Minimum gallons pumped by all methods in any one day during reporting year				76	24
Date of minimum: 4/4/2000					25
Total KWH used for pumping for the year				111,150	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
420 WASHINGTON	#1	569	8	432,000	Yes	1
216 PINE STREET	#2	640	12	604,800	Yes	2

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	#1	#2	1
Location	420 WASHINGTON	216 PINE STREET	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	DEMING	BRYON JACKSON	5
Year Installed	1948	1970	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	240	300	8
Pump Motor or Standby Engine Mfr	GE	NEWMAN	10
Year Installed	1948	1970	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	60	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1	NO. 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1949	1984	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	149	182	6
Total capacity in gallons	75,000	200,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	75.0000	200.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	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)		
A	D	3.000	754	0	349	0	405	1	
A	D	4.000	547	0	0	0	547	2	
A	D	6.000	18,538	0	2,888	0	15,650	3	
P	D	6.000	6,387	454	0	0	6,841	4	
A	D	8.000	4,454	0	0	0	4,454	5	
P	D	8.000	12,340	5,447	0	0	17,787	6	
A	D	12.000	2,419	0	0	0	2,419	7	
P	D	12.000	9,435	5,426	0	0	14,861	8	
P	D	14.000	580	0	0	0	580	9	
Total Within Municipality			55,454	11,327	3,237	0	63,544		
Total Utility			55,454	11,327	3,237	0	63,544		

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	271	0	36	0	235		1
M	1.000	453	99	8	0	544		2
M	1.250	1	0	1	0	0		3
P	1.250	2	0	0	0	2		4
P	1.500		1			1		5
M	1.500	3	12	0	0	15		6
M	2.000	1	1	0	0	2		7
P	2.000		2			2		8
M	4.000	6	0	0	0	6		9
M	6.000	6	0	0	0	6		10
P	6.000		1			1		11
P	8.000		1		1	2		12
Total Utility		743	117	45	1	816	0	

METERS

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

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	677	48	20	12	717	48	1
0.750	0	0	0	0	0	0	2
1.000	8	4	0	5	17	0	3
1.500	8	1	0	(2)	7	0	4
2.000	4	0	1	0	3	0	5
3.000	4	1	0	1	6	0	6
Total:	701	54	21	16	750	48	

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	661	42	5	5	0	4	717	1
0.750	0	0	0	0	0	0	0	2
1.000	0	5	0	2	0	10	17	3
1.500	0	4	3	0	0	0	7	4
2.000	0	2	0	1	0	0	3	5
3.000	0	0	1	3	0	2	6	6
Total:	661	53	9	11	0	16	750	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	115	25			140	2
Total Fire Hydrants	115	25	0	0	140	
Flushing Hydrants						
	8		2	2	8	3
Total Flushing Hydrants	8	0	2	2	8	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	140
Number of distribution system valves end of year:	100
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Chemical (630)-In 2000 additional expenses for water treatment were incurred to improve water quality in the Village.

Water Utility Plant in Service (Page W-08)

The adjustment of supply mains totaling \$96,306 was the result of a misclassification in 1999 which is being corrected during 2000.

Per review response:

The annual report shows an increase of \$22,815 reported as computer equipment in Account 372.1. The equipment purchased was control and communication equipment installed at Towers No. 1 and 2 and Wells No. 2 and 4.

PJL

Water Mains (Page W-15)

The additions for the mains were financed by assessments to developers.

Water Services (Page W-16)

The services added in 2000 were financed by assessing the cost to developers.

Meters (Page W-17)

Meters added were directly financed by the utility.

Adjustments to the meters to get to actual.

Hydrants and Distribution System Valves (Page W-18)

Additions to Hydrants for 2000 were financed by assessment to the developers.
