



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WRIGHTSTOWN WATER & SEWER UTILITY

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

For the Year Ended: DECEMBER 31, 2002

**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: THOMAS KARMAN
Title: SHAREHOLDER

Office Address: SCHENCK SC
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@schencksolutions.com

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

Name: MR GARY BRANDT
Title: CHAIRPERSON

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

Telephone: (920) 532 - 5567

Fax Number: (920) 532 - 4564

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, 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@schencksolutions.com

Date of most recent audit report: 3/11/2003

Period covered by most recent audit: JANUARY 1, 2002 THROUGH DECEMBER 31, 20

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:

MR KEITH BLOCK

MR GARY BRANDT, CHAIRPERSON

MR 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)	382,114	220,661	1
Operating Expenses:			
Operation and Maintenance Expense (401)	205,426	196,047	2
Depreciation Expense (403)	62,494	46,742	3
Amortization Expense (404)	0	0	4
Taxes (408)	77,716	44,792	5
Total Operating Expenses	345,636	287,581	
Net Operating Income	36,478	(66,920)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	36,478	(66,920)	
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)	12,781	27,188	9
Miscellaneous Nonoperating Income (421)	2,905	0	10
Total Other Income	15,686	27,188	
Total Income	52,164	(39,732)	
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	52,164	(39,732)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	24,192	31,261	13
Amortization of Debt Discount and Expense (428)	3,930	4,548	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	12,006	12,203	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	40,128	48,012	
Net Income	12,036	(87,744)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	516,918	604,662	19
Balance Transferred from Income (433)	12,036	(87,744)	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)	528,954	516,918	

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 INVESTMENTS	12,420	4
INTEREST ON SPECIAL ASSESSMENTS	361	5
Total (Acct. 419):	12,781	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS WATER REVENUES	2,905	6
Total (Acct. 421):	2,905	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	382,114	0	0	0	382,114	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	382,114	0	0	0	382,114	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,764,625	3,282,402	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	423,792	361,997	2
Net Utility Plant	3,340,833	2,920,405	
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)	44,701	46,756	6
Special Funds (125)	251,605	273,877	7
Total Other Property and Investments	296,306	320,633	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	0	8
Temporary Cash Investments (132)	500,274	469,515	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	48,911	24,898	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)	2,982	3,749	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	552,167	498,162	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	7,176	11,724	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	7,176	11,724	
Total Assets and Other Debits	4,196,482	3,750,924	

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)	483,683	510,323	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	528,954	516,918	23
Total Proprietary Capital	1,012,637	1,027,241	
LONG-TERM DEBT			
Bonds (221)	577,000	577,000	24
Advances from Municipality (223)	249,597	241,725	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	826,597	818,725	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	18,661	27,602	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	11,501	11,594	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	30,162	39,196	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,327,086	1,865,762	38
Total Liabilities and Other Credits	4,196,482	3,750,924	

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)	3,764,625	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)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,764,625	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	423,792	0	0	0	9
Total Accumulated Provision	423,792	0	0	0	
Net Utility Plant	3,340,833	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	361,997				361,997	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	62,494				62,494	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,951				1,951	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	64,445	0	0	0	64,445	13
Debits during year						14
Book cost of plant retired	2,650				2,650	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,650	0	0	0	2,650	19
Balance End of Year	423,792	0	0	0	423,792	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	2,982	3,749
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	2,982	3,749

**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	428	7,176	1
Total			<u>7,176</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

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	510,323	1
Changes during year (explain):		
REPAYMENT OF MUNICIPAL CONTRIBUTED CAPITAL	(26,640)	2
Balance end of year	<u><u>483,683</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 Bond Anticipation Note	08/01/1998	12/31/2003	4.20%	577,000	1
Total Bonds (Account 221):				577,000	

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%	198,045	1
1997 G.O. PROMISSORY NOTE	10/01/1997	12/01/2006	4.55%	51,552	2
Total for Account 223				249,597	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	77,716	2
Charged electric department expense		3
Charged sewer department expense	618	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>78,334</u>	
Taxes paid during year:		
County, state and local taxes	71,922	6
Social Security taxes	6,152	7
PSC Remainder Assessment	260	8
Other (explain):		
NONE		9
Total payments and other debits	<u>78,334</u>	
Balance end of year	<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)	
Bonds (221)					
1998 Revenue Bond Anticipation Notes	10,080	24,192	24,192	10,080	1
Subtotal	10,080	24,192	24,192	10,080	
Advances from Municipality (223)					
1999 G.O. NOTES	815	9,398	9,452	761	2
1997 G.O. NOTES	699	2,608	2,647	660	3
Subtotal	1,514	12,006	12,099	1,421	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	11,594	36,198	36,291	11,501	

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	1,865,762	0	0	0	0	1,865,762	1
Add credits during year:							
For Services	89,263					89,263	2
For Mains	299,637					299,637	3
Other (specify):							
HYDRANTS	72,424					72,424	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,327,086	0	0	0	0	2,327,086	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	44,701	2
Total (Acct. 124):	44,701	
Special Funds (125):		
1998 BOND CONSTRUCTION CASH	251,605	3
Total (Acct. 125):	251,605	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	48,911	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	48,911	
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	3,523,513	0	0	0	3,523,513	1	
Materials and Supplies	3,365	0	0	0	3,365	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	392,894	0	0	0	392,894	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	2,096,424	0	0	0	2,096,424	6	
Other (specify):						0	7
Average Net Rate Base	1,037,560	0	0	0	1,037,560		
Net Operating Income	36,478	0	0	0	36,478	8	
Net Operating Income as a percent of Average Net Rate Base	3.52%	N/A	N/A	N/A	3.52%		

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	497,003	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	522,936	3
Other (Specify):		4
Total Average Proprietary Capital	1,019,939	
Net Income		
Net Income	12,036	5
Percent Return on Proprietary Capital	1.18%	

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)

Response to Public Service Commission 2002 Annual Review of the Wrightstown Water and Sewer Utility (8/29/03 email)

1. Rental from Water Property is tower rental.
2. There is presently a significant amount of development within the Village. As a result, utility services have been installed in many areas prior to actual customers being added to the water system. Utility staff will attempt to identify, at year end, the number of services installed but not in use.
3. The schedules used to calculate the annual depreciation expense have been updated for the new rates. Those rates will be used in calculating the 2003 depreciation expense.
4. An adjusting entry has been prepared and was recorded in the Village's general ledger. This will be reported as an adjustment in the 2003 annual report.
5. The additional amount will be collected in 2003.
6. The miscellaneous water revenues result from the sale of excess parts and supplies.

July 30, 2003

Ms. Jean Brandt, Village Clerk/Treasurer
Wrightstown Water & Sewer Utility
P.O. Box 227
Wrightstown, WI 54180-0227

Re: 2002 Analytical Review DWCCA-6800-ELE

Dear Ms. Brandt:

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. On Page W-4, Account 474, an amount is reported described as "rental from water property". Please provide more detail to explain this amount.
2. On Page W-16, 896 services are reported in use. However, on Page W-17, only 845 meters are reported in use (end of year less in stock meters). Please explain why there are significantly more services reported in use than meters in use.

FINANCIAL SECTION FOOTNOTES

3. A revised schedule of depreciation rates to be effective January 1, 2002, was certified for use by your utility in the order dated November 19, 2001, in docket 6800-WR-102. Based upon plant investment balances in the 2002 annual report, these revised rates were not used during 2002. Enclosed is a copy of the revised depreciation rates, which should be used to calculate depreciation expense beginning January 1, 2003. Please confirm that these rates will be used in 2003.

4. On September 5, 2002, Tom Karman from Schenck emailed the Commission regarding the 2001 analytical review item No. 1 as follows: "A retirement should have been reported for the service retired. An adjustment will be made in 2002 to record the retirement." However, it does not appear from a review of the 2002 annual report that service dollars have been retired from Account 345 (or from Account 110, depreciation). Please furnish an explanation.

5. Enclosed is our calculation of the 2002 Public Fire Protection Service charge. There is a difference of \$4,297 (undercharge) from our calculation and the amount reported on Page W-4 of the annual report. If it is determined that this amount will be collected, please report it on line 4, "other," Page W-4 of the 2003 annual report and describe it as "adjustment for 2002 undercharge". In the future, please use the Commission's method of calculation.

6. On Page F-2, \$2,905 is reported in Account 421 described as "miscellaneous water revenues". Please provide more detail regarding this amount.

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

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

Sincerely,

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

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Wrightstown.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	362,131	1
Total Sales of Water	362,131	
Other Operating Revenues		
Forfeited Discounts (470)	380	2
Other Water Revenues (474)	19,603	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	19,983	
Total Operating Revenues	382,114	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	130,268	5
General Operating Expenses (680-690)	75,158	6
Total Operation and Maintenance Expenses	205,426	
Other Operating Expenses		
Depreciation Expense (403)	62,494	7
Amortization Expense (404)		8
Taxes (408)	77,716	9
Total Other Operating Expenses	140,210	
Total Operating Expenses	345,636	
NET OPERATING INCOME	36,478	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	768	39,299	184,701	4
Commercial	55	5,404	21,512	5
Industrial	11	3,241	10,422	6
Total Metered Sales to General Customers (461)	834	47,944	216,635	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		134,131	8
Other Sales to Public Authorities (464)	10	3,060	11,365	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	845	51,004	362,131	

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 or Fd-1)	134,131	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)	134,131	
Forfeited Discounts (470):		
Customer late payment charges	380	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	380	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,757	7
Other (specify):		
RENTAL FROM WATER PROPERTY	15,000	8
MISCELLANEOUS SERVICE REVENUES	1,846	9
Total Other Water Revenues (474)	19,603	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	31,751	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	13,089	3
Chemicals (630)	13,433	4
Supplies and Expenses (640)	6,631	5
Repairs of Water Plant (650)	65,364	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	130,268	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	35,457	8
Office Supplies and Expenses (681)	3,372	9
Outside Services Employed (682)	1,410	10
Insurance Expense (684)	5,336	11
Employees Pensions and Benefits (686)	23,803	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	5,780	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	75,158	
 Total Operation and Maintenance Expenses	205,426	

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		55,958	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		618	2
Net property tax equivalent		55,340	
Social Security		6,152	3
PSC Remainder Assessment		260	4
Other (specify): ADJUSTMENT FOR THE 2001 PROPERTY TAX EQUIVALENT UNDERPAYMENT		15,964	5
Total tax expense		77,716	

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		0.240532				3
County tax rate	mills		6.711677				4
Local tax rate	mills		7.428982				5
School tax rate	mills		12.214753				6
Voc. school tax rate	mills		1.944653				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.540597				10
Less: state credit	mills		1.466480				11
Net tax rate	mills		27.074117				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.428982				14
Combined School Tax Rate	mills		14.159406				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.588388				17
Total Tax Rate	mills		28.540597				18
Ratio of Local and School Tax to Total	dec.		0.756410				19
Total tax net of state credit	mills		27.074117				20
Net Local and School Tax Rate	mills		20.479128				21
Utility Plant, Jan. 1	\$	3,282,402	3,282,402				22
Materials & Supplies	\$	3,749	3,749				23
Subtotal	\$	3,286,151	3,286,151				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,286,151	3,286,151				26
Assessment Ratio	dec.		0.831507				27
Assessed Value	\$	2,732,458	2,732,458				28
Net Local & School Rate	mills		20.479128				29
Tax Equiv. Computed for Current Year	\$	55,958	55,958				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)	\$	55,958					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)	399,545		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	59,407		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	458,952	0	
PUMPING PLANT			
Land and Land Rights (320)	11,972		12
Structures and Improvements (321)	329,080		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	53,146		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,486		20
Total Pumping Plant	409,684	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)			399,545	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			59,407	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	458,952	
PUMPING PLANT				
Land and Land Rights (320)			11,972	12
Structures and Improvements (321)			329,080	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			53,146	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	409,684	
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)	1,350,627	310,559	27
Fire Mains (344)	0		28
Services (345)	295,827	89,263	29
Meters (346)	72,596	12,626	30
Hydrants (348)	180,705	72,425	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,296,034	484,873	
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)	35,626		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	79,419		38
Other Tangible Property (390)	0		39
Total General Plant	115,851	0	
Total utility plant in service directly assignable	3,282,402	484,873	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,282,402	484,873	

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)			1,661,186 27
Fire Mains (344)			0 28
Services (345)			385,090 29
Meters (346)	2,650		82,572 30
Hydrants (348)			253,130 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,650	0	2,778,257
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)			35,626 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			79,419 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	115,851
Total utility plant in service directly assignable	2,650	0	3,764,625
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,650	0	3,764,625

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			6,007	6,007	1
February			4,148	4,148	2
March			4,783	4,783	3
April			5,237	5,237	4
May			4,977	4,977	5
June			4,910	4,910	6
July			5,790	5,790	7
August			5,534	5,534	8
September			5,059	5,059	9
October			5,319	5,319	10
November			4,770	4,770	11
December			4,881	4,881	12
Total annual pumpage	0	0	61,415	61,415	
Less: Water sold				51,004	13
Volume pumped but not sold				10,411	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				4,762	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,762	19
Volume pumped but unaccounted for				5,649	20
Percent of water lost				9%	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.)				316	23
Date of maximum: 1/4/2002					24
Cause of maximum:					25
Water main leak (12" River Crossing watermain)					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				99	26
Date of minimum: 6/13/2002					27
Total KWH used for pumping for the year				145,009	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
420 WASHINGTON	#1	569	8	432,000	Yes	1
216 PINE STREET	#2	640	12	604,800	Yes	2
1285 BROADWAY STREET	#4	655	12	720,000	Yes	3

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	#4	1
Location	420 WASHINGTON	216 PINE STREET	1285 BROADWAY STREET	2
Purpose	S	S	P	3
Destination	R	R	R D	4
Pump Manufacturer	DEMING	BRYON JACKSON	GOULDS	5
Year Installed	1948	1970	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	240	300	750	8
Pump Motor or Standby Engine Mfr	GE	NEWMAN	U.S. ELECTRIC	9 10
Year Installed	1948	1970	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	60	100	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	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 (actual)	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	405	0	0	0	405	1	
A	D	4.000	547	0	0	0	547	2	
A	D	6.000	15,650	0	0	0	15,650	3	
P	D	6.000	7,070	157	0	0	7,227	4	
A	D	8.000	4,454	0	0	0	4,454	5	
P	D	8.000	21,584	9,880	0	0	31,464	6	
A	D	12.000	2,419	5,891	0	0	8,310	7	
P	D	12.000	15,997	0	0	0	15,997	8	
P	D	14.000	580	0	0	0	580	9	
Total Within Municipality			68,706	15,928	0	0	84,634		
Total Utility			68,706	15,928	0	0	84,634		

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	229	0	0	0	229		1
M	1.000	582	144	0	0	726	135	2
P	1.000	1	0	0	0	1		3
M	1.250	2	0	0	0	2		4
P	1.500	3	0	0	0	3		5
M	1.500	26	7	0	0	33		6
P	2.000	2	0	0	0	2		7
M	2.000	6	6	0	0	12		8
M	4.000	2	0	0	0	2		9
P	4.000	4	4	0	0	8		10
P	6.000	3	0	0	0	3		11
M	6.000	2	0	0	0	2		12
P	8.000	4	3	0	0	7		13
A	8.000	1	0	0	0	1		14
Total Utility		867	164	0	0	1,031	135	

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	775	108	29	0	854	108	1
0.750	0	0	0	0	0	0	2
1.000	17	5	0	0	22	5	3
1.500	9	0	0	0	9	0	4
2.000	5	0	0	0	5	0	5
3.000	6	0	0	0	6	0	6
Total:	812	113	29	0	896	113	

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	786	13	5	5	0	45	854	1
0.750	0	0	0	0	0	0	0	2
1.000	0	17	0	2	0	3	22	3
1.500	0	4	4	0	0	1	9	4
2.000	0	2	0	0	0	3	5	5
3.000	0	0	2	3	0	1	6	6
Total:	786	36	11	10	0	53	896	

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	156	43			199	2
Total Fire Hydrants	156	43	0	0	199	
Flushing Hydrants						
	6				6	3
Total Flushing Hydrants	6	0	0	0	6	

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:	201
Number of distribution system valves end of year:	448
Number of distribution valves operated during year:	280

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #620 - Expenses increased due to increases in utility costs in 2002.

Account #680 - Expenses increased due to increased personnel time allocated to water administration.

Account #682 - Expenses decreased due to less engineering costs incurred in 2002 and additional costs were incurred in 2001 for preparation of the water rate increase application.

Account #686 - Expenses increased due to increases in benefit costs and an increase in labor charged to the utility.

Water Mains (Page W-15)

Additions were financed by contributions from developers.

Water Services (Page W-16)

Additions were financed by contributions from developers.
