



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF WRIGHTSTOWN SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 85
GREENLEAF, WI 54126

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: TOWN OF WRIGHTSTOWN SANITARY DISTRICT NO. 1

Utility Address: P.O. BOX 85
GREENLEAF, WI 54126

When was utility organized? 6/1/1962

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS FAYE WIERSCHKE

Title: CLERK

Office Address:

P.O. BOX 85
GREENLEAF, WI 54126

Telephone: (920) 336 - 7099

Fax Number: (920) 336 - 7099

E-mail Address:

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

Name: VIRGINIA HINZ

Title: SUPERVISOR

Office Address: SCHENCK GOVERNMENT & NOT-FOR-PROFIT SOLUTIONS

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

E-mail Address: hinzv@schencksolutions.com

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

Name: WILLIAM VERBETEN

Title: PRESIDENT

Office Address:

7073 BLAKE ROAD
GREENLEAF, WI 54126

Telephone: (920) 864 - 7549

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:

Title:

Office Address: SCHENCK GOVERNMENT & NOT-FOR-PROFIT SOLUTIONS
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

E-mail Address:

Date of most recent audit report: 2/15/2003

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

Names and titles of utility management including manager or superintendent:

Name: MR LYLE DEQUAINE

Title: COMMISSIONER

Office Address:

P.O. BOX 85
GREENLEAF, WI 54126

Telephone: (920) 864 - 7783

Fax Number: () -

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR LYLE DEQUAINE, COMMISSIONER
- MR DANIEL MILQUET, COMMISSIONER
- MR BILL VERBETEN, PRESIDENT

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)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: ROBERT E. LEE & ASSOCIATES, INC.
4664 GOLDEN POND PARK COURT
ONEIDA, WI 54155

Contact Person: MR JOHN J. CRETENS, P.E.
Title: PROJECT MANAGER
Telephone: (920) 662 - 9641
Fax Number: (920) 662 - 9141

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2000 12/31/2002

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

To provide operations services for the routine operation and maintenance of the District's existing water and wastewater facilities.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	44,575	39,895	1
Operating Expenses:			
Operation and Maintenance Expense (401)	43,515	30,507	2
Depreciation Expense (403)	18,663	17,334	3
Amortization Expense (404)	0	0	4
Taxes (408)	845	743	5
Total Operating Expenses	63,023	48,584	
Net Operating Income	(18,448)	(8,689)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(18,448)	(8,689)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	27,172	20,321	8
Interest and Dividend Income (419)	2,927	8,375	9
Miscellaneous Nonoperating Income (421)	67,033	48,330	10
Total Other Income	97,132	77,026	
Total Income	78,684	68,337	
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	78,684	68,337	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,699	10,326	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	14,549	15,489	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	24,248	25,815	
Net Income	54,436	42,522	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	230,048	187,526	19
Balance Transferred from Income (433)	54,436	42,522	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)	284,484	230,048	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
RENT OF LAND FOR PLACEMENT OF TWO CELLULAR TOWERS	27,172	3
Total (Acct. 418):	27,172	
Interest and Dividend Income (419):		
INTEREST EARNED ON BANK ACCOUNTS	2,927	4
Total (Acct. 419):	2,927	
Miscellaneous Nonoperating Income (421):		
PROPERTY TAXES LEVIED	33,966	5
STATE OF WISCONSIN - COMPUTER AID	123	6
NON-REGULATED SEWER INCOME	32,944	7
Total (Acct. 421):	67,033	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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	44,575	0	0	0	44,575	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	44,575	0	0	0	44,575	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	992,936	988,998	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	207,780	188,998	2
Net Utility Plant	785,156	800,000	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,998,717	1,995,117	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	405,460	346,164	4
Net Nonutility Property	1,593,257	1,648,953	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	174,463	162,410	7
Total Other Property and Investments	1,767,720	1,811,363	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	31,022	16,978	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	8,051	7,814	11
Other Accounts Receivable (143)	24,152	23,443	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	14,639	8,046	14
Materials and Supplies (150)	437	437	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	78,301	56,718	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,631,177	2,668,081	

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)	650,435	650,435	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	284,484	230,048	23
Total Proprietary Capital	934,919	880,483	
LONG-TERM DEBT			
Bonds (221)	625,130	667,176	24
Advances from Municipality (223)	100,752	107,492	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	725,882	774,668	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,338	26,666	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,951	4,217	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	10,289	30,883	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	960,087	982,047	38
Total Liabilities and Other Credits	2,631,177	2,668,081	

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)	992,682	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)	254				5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	992,936	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	207,780	0	0	0	9
Total Accumulated Provision	207,780	0	0	0	
Net Utility Plant	785,156	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	188,998				188,998	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,663				18,663	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	399				399	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	19,062	0	0	0	19,062	13
Debits during year						14
Book cost of plant retired	280				280	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	280	0	0	0	280	19
Balance End of Year	207,780	0	0	0	207,780	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.94%					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	1,995,117	3,600	0	1,998,717	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,995,117	3,600	0	1,998,717	
Less accum. prov. depr. & amort. (122)	346,164	59,296		405,460	3
Net Nonutility Property	1,648,953	(55,696)	0	1,593,257	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	437	437 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	437	437

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)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	650,435	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>650,435</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BONDS	11/29/1994	05/01/2014	1.30%	625,130	1
Total Bonds (Account 221):				625,130	

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)					
GENERAL OBLIGATION NOTES	11/29/1994	05/01/2014	13.00%	100,752	1
Total for Account 223				100,752	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	845	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE		5
Total Accruals and other credits	845	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	816	7
PSC Remainder Assessment	29	8
Other (explain):		
NONE	0	9
Total payments and other debits	845	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REVENUE BONDS	1,687	9,699	9,806	1,580	1
Subtotal	1,687	9,699	9,806	1,580	
Advances from Municipality (223)					
GENERAL OBLIGATION NOTES	2,530	14,549	14,708	2,371	2
Subtotal	2,530	14,549	14,708	2,371	
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	4,217	24,248	24,514	3,951	

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	219,161	0	0	762,886	0	982,047	1
Add credits during year:							
For Services	3,850			3,600		7,450	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANTS				29,410		29,410	5
Balance End of Year	223,011	0	0	737,076	0	960,087	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				529,379		529,379	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEBT SERVICE - CLEAN WATER FUND	76,976	3
SEWER - EQUIPMENT REPLACEMENT FUND	97,487	4
Total (Acct. 125):	174,463	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	8,051	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	8,051	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	24,152	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	24,152	
Receivables from Municipality (145):		
DELINQUENT WATER AND SEWER BILLS PUT ON TAX ROLL	14,639	13
Total (Acct. 145):	14,639	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	990,713	0	0	0	990,713	1
Materials and Supplies	437	0	0	0	437	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	198,389	0	0	0	198,389	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	221,086	0	0	0	221,086	6
Other (specify):						
NONE					0	7
Average Net Rate Base	571,675	0	0	0	571,675	
Net Operating Income	(18,448)	0	0	0	(18,448)	8
Net Operating Income as a percent of Average Net Rate Base						
	-3.23%	N/A	N/A	N/A	-3.23%	

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	650,435	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	257,266	3
Other (Specify):		4
Total Average Proprietary Capital	907,701	
Net Income		
Net Income	54,436	5
Percent Return on Proprietary Capital	6.00%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

none

2. Leaseholder changes.

none

3. Extensions of service.

none

4. Estimated changes in revenues due to rate changes.

none

5. Obligations incurred or assumed, excluding commercial paper.

none

6. Formal proceedings with the Public Service Commission.

none

7. Any additional matters.

none

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

Depreciation on meters charged to sewer dept. has a value and the Return on net investment in meters charged to sewer department in other water revenue does not have an amount because the District has a 0% rate of return.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email response 10/14/03:
Dear Ms. Engelke,

The following are responses and/or answers to the letter dated September 17, 2003 regarding the 2002 Analytical Review for Wrightstown Sanitary District (6810).

1. We have noted this, and will record any future insurance proceeds as credits to the expense accounts originally charged.
2. The District has two cellular towers on their property. One is located on water department land and the other on sewer department land. The rent revenues received for rent of the water department land will be recorded in account 474 in the future. Please note that the rent of water department land was included in water revenues for their 2002 water rate increase. (Updated 3/24/04 and indicated sewer dept. lease would be recorded in a/c 418).
3. All taxes levied are for the payment of sewer department debt.

I hope these responses will provide you with the information necessary to complete your analytical review.

Virginia L. Hinz, Supervisor, CPA
Schenck Government and Not-for-Profit Solutions
hinzv@schencksolutions.com

September 17, 2003

Ms. Faye Wierschke, Clerk
Wrightstown Sanitary District
P.O. Box 85
Greenleaf, WI 54126-0085

2002 Analytical Review DWCCA-6810-ELE

Dear Ms. Wierschke:

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:

FINANCIAL SECTION FOOTNOTES

1. On Page W-4, an amount is reported in Account 474 described as "insurance proceeds for water tower repair". In the future, amounts recovered from insurance for repaired plant should be credited to the expense account(s) originally charged.

2. By letter Dated August 22, 2002, we asked the following: "Please explain if the land referenced in Account 418 on page F-2 is recorded in the water utility plant accounts. If it is, then in the future these rents should be recorded in Account 474, Other Water Revenues on page W-4. As of today's date, we have not received a response to that letter. In your 2002 report, this transaction is again reported in Account 418. Please furnish an explanation at this time.

3. By letter dated August 22, 2002, we asked the following: "In Account 421 on page F-2 the utility reports \$33,772 described as "Property Taxes Levied". Please describe what these taxes were used for." As of today's date, we have not received a response to that letter. In the 2002 report, \$33.966 is reported in Account 421. Please furnish an explanation at this time.

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)	40,489	1
Total Sales of Water	40,489	
Other Operating Revenues		
Forfeited Discounts (470)	586	2
Other Water Revenues (474)	3,500	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,086	
Total Operating Revenues	44,575	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	30,892	5
General Operating Expenses (680-690)	12,623	6
Total Operation and Maintenance Expenses	43,515	
Other Operating Expenses		
Depreciation Expense (403)	18,663	7
Amortization Expense (404)	0	8
Taxes (408)	845	9
Total Other Operating Expenses	19,508	
Total Operating Expenses	63,023	
NET OPERATING INCOME	(18,448)	

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	146	6,737	19,412	4
Commercial	17	3,913	7,779	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	163	10,650	27,191	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		11,732	8
Other Sales to Public Authorities (464)	7	472	1,566	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	171	11,122	40,489	

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)	11,732	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	11,732	
Forfeited Discounts (470):		
Customer late payment charges	586	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	586	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
INSURANCE PROCEEDS FOR WATER TOWER REPAIRS	3,500	8
Total Other Water Revenues (474)	3,500	
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)	7,226	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	3,358	3
Chemicals (630)	610	4
Supplies and Expenses (640)	3,394	5
Repairs of Water Plant (650)	16,304	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	30,892	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,430	8
Office Supplies and Expenses (681)	614	9
Outside Services Employed (682)	7,387	10
Insurance Expense (684)	1,192	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	12,623	
 Total Operation and Maintenance Expenses	43,515	

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		1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2
Net property tax equivalent		0
Social Security		816 3
PSC Remainder Assessment		29 4
Other (specify): NONE		5
Total tax expense		845

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)	8,090		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)	61,329		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	2,149		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	71,568	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	239,784		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	33,737		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	273,521	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	18		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)			8,090 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)			61,329 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			2,149 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	71,568
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			239,784 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			33,737 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	273,521
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			18 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)	105,539		26
Transmission and Distribution Mains (343)	417,019		27
Fire Mains (344)	0		28
Services (345)	63,787	3,850	29
Meters (346)	13,268	368	30
Hydrants (348)	40,874		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	640,505	4,218	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	3,150		38
Other Tangible Property (390)	0		39
Total General Plant	3,150	0	
Total utility plant in service directly assignable	988,744	4,218	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	988,744	4,218	

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)			105,539 26
Transmission and Distribution Mains (343)			417,019 27
Fire Mains (344)			0 28
Services (345)			67,637 29
Meters (346)	280		13,356 30
Hydrants (348)			40,874 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	280	0	644,443
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			3,150 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	3,150
Total utility plant in service directly assignable	280	0	992,682
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	280	0	992,682

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			1,269	1,269	1
February			1,172	1,172	2
March			1,581	1,581	3
April			1,580	1,580	4
May			1,064	1,064	5
June			1,225	1,225	6
July			1,423	1,423	7
August			1,105	1,105	8
September			977	977	9
October			1,050	1,050	10
November			1,222	1,222	11
December			1,278	1,278	12
Total annual pumpage	0	0	14,946	14,946	
Less: Water sold				11,122	13
Volume pumped but not sold				3,824	14
Volume sold as a percent of volume pumped				74%	15
Volume used for water production, water quality and system maintenance				62	16
Volume related to equipment/system malfunction				946	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,008	19
Volume pumped but unaccounted for				2,816	20
Percent of water lost				19%	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.)				172	23
Date of maximum: 1/4/2002					24
Cause of maximum:					25
Filling new water mains that were put in in 2001					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 6/8/2002					27
Total KWH used for pumping for the year				37,854	28
If water is purchased: Vendor Name: NONE					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)	
WELL #1	1	662	8	288,000	Yes	1
WELL #3	3	196	10	237,600	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	#3	1
Location	WELL #1	WELL #3	2
Purpose	S	P	3
Destination	D	R	4
Pump Manufacturer	JACUSSI	LAYNE	5
Year Installed	1982	1996	6
Type	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	210	8
Pump Motor or Standby Engine Mfr	FRANKLIN	G.E.	10
Year Installed	1998	1996	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	30	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	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1986		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	90		6
Total capacity in gallons (actual)	112,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4320		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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)	
P	D	4.000	947	0	0	0	947	1
M	D	6.000	8,311	0	0	0	8,311	2
P	D	6.000	80	0	0	0	80	3
P	D	8.000	13,778	0	0	0	13,778	4
Total Within Municipality			23,116	0	0	0	23,116	
Total Utility			23,116	0	0	0	23,116	

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	80	0	0	0	80	1	1
M	1.000	126	2	0	0	128	67	2
M	1.500	3	0	0	0	3		3
M	2.000	3	0	0	0	3		4
M	4.000	1	0	0	0	1		5
P	6.000	1	0	0	0	1	1	6
P	8.000		1	0	0	1		7
Total Utility		214	3	0	0	217	69	

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	179	0	7	0	172	7	1
1.000	2	0	0	0	2	0	2
1.500	2	1	0	0	3	0	3
2.000	2	0	0	0	2	0	4
Total:	185	1	7	0	179	7	

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	146	12	0	5	0	9	172	1
1.000	0	1	0	1	0	0	2	2
1.500	0	3	0	0	0	0	3	3
2.000	0	1	0	1	0	0	2	4
Total:	146	17	0	7	0	9	179	

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	36				36	2
Total Fire Hydrants	36	0	0	0	36	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	36
Number of distribution system valves end of year:	66
Number of distribution valves operated during year:	40

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C#650 WATER REPAIRS - The District had a large number of water main breaks during the year, and also had additional expenses due to damage at the water tower.

Water Services (Page W-16)

The three services added in 2002 were paid for by the customers. The District obtained actual costs for the commercial service added and used prior year actual costs for the two residential services added to determine the additions to fixed assets and contributed capital.
