



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF SUSSEX WATER PUBLIC UTILITY

Principal Office: N64 W23760 MAIN STREET
SUSSEX, WI 53089

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: VILLAGE OF SUSSEX WATER PUBLIC UTILITY

Utility Address: N64 W23760 MAIN STREET
SUSSEX, WI 53089

When was utility organized? 9/24/1976

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR M. CHRIS SWARTZ

Title: VILLAGE ADMINISTRATOR

Office Address:

N64 W23760 MAIN STREET
SUSSEX, WI 53089

Telephone: (262) 246 - 5200

Fax Number: (262) 246 - 5222

E-mail Address: wisussex@wi.rr.com

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR PAUL FLEISCHMANN

Title:

Office Address:

N62W2396 HICKORY DR
SUSSEX, WI 53089

Telephone: (262) 246 - 3727

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: MS. RENEE MESSING

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & CO., LLP
115 SOUTH 84TH STREET, SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: rmessing@virchowkrause.com

Date of most recent audit report: 3/21/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: MR RALPH RUTKOWSKI

Title: WATER UTILITY LEAD WORKER

Office Address:
N64 W23760 MAIN STREET
SUSSEX, WI 53089

Telephone: (262) 246 - 5200

Fax Number: (262) 246 - 5222

E-mail Address:

Name of utility commission/committee: Water Commission

Names of members of utility commission/committee:

- MR NORMAN DAY
- MR PAUL FLEISCHMANN
- MR ROBERT HUTTER
- MRS PATRICIA PLUDE
- MR PETER STOEVEKEN

Is sewer service rendered by the utility? NO

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)	1,201,706	1,102,266	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	519,751	479,203	2
Depreciation Expense (403)	344,871	290,754	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	259,366	254,200	5
Total Operating Expenses	1,123,988	1,024,157	
Net Operating Income	77,718	78,109	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	77,718	78,109	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	55,830	52,761	10
Miscellaneous Nonoperating Income (421)	70,718	73,074	11
Total Other Income	126,548	125,835	
Total Income	204,266	203,944	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	204,266	203,944	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	216,719	165,763	14
Amortization of Debt Discount and Expense (428)	18,182	14,570	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	14,839	10,584	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	249,740	190,917	
Net Income	(45,474)	13,027	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(82,389)	(89,583)	20
Balance Transferred from Income (433)	(45,474)	13,027	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	2,917	5,833	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	(130,780)	(82,389)	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
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	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY INVESTMENTS	52,808	5
INTEREST ON SPECIAL ASSESSMENTS	3,022	6
Total (Acct. 419):	55,830	
Miscellaneous Nonoperating Income (421):		
TRANSFER FRO VILLAGE TAX INCREMENT DISTRICT FOR INTEREST ON DEBT	70,718	7
Total (Acct. 421):	70,718	
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
SEGREGATION OF REVENUE IN APPROPRIATED EARNED SURPLUS	2,917	13
Total (Acct. 436)--Debit:	2,917	
Appropriations of Income to Municipal Funds (439):		
NONE		14
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 & 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	1,201,706	0	0	0	1,201,706	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,201,706	0	0	0	1,201,706	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	171,951		171,951	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	1,636		1,636	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	5,702		5,702	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	179,289	0	179,289	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	17,599,829	16,115,566	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,878,944	2,544,939	2
Net Utility Plant	14,720,885	13,570,627	
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)	1,194,654	1,245,300	5
Other Investments (124)	310,818	361,830	6
Special Funds (125)	2,228,448	880,820	7
Total Other Property and Investments	3,733,920	2,487,950	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	46,112	18,563	8
Temporary Cash Investments (132)	436,400	78,659	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	255,340	215,876	11
Other Accounts Receivable (143)	421	4,487	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	12,259	17,943	14
Materials and Supplies (150)	2,157	2,049	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	752,689	337,577	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	127,181	71,764	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	17,587	29,312	20
Total Deferred Debits	144,768	101,076	
Total Assets and Other Debits	19,352,262	16,497,230	

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)	2,813,028	2,813,028	21
Appropriated Earned Surplus (215)	495,501	492,584	22
Unappropriated Earned Surplus (216)	(130,780)	(82,389)	23
Total Proprietary Capital	3,177,749	3,223,223	
LONG-TERM DEBT			
Bonds (221)	4,765,000	3,250,000	24
Advances from Municipality (223)	75,000	135,595	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	4,840,000	3,385,595	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	63,841	40,479	28
Payables to Municipality (233)	0	75,000	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	19,123	15,856	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	82,964	131,335	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	291,152	332,928	36
Total Deferred Credits	291,152	332,928	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	10,960,397	9,424,149	41
Total Liabilities and Other Credits	19,352,262	16,497,230	

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 (101)	17,559,090	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	40,739				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	17,599,829	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,878,944	0	0	0	10
Total Accumulated Provision	2,878,944	0	0	0	
Net Utility Plant	14,720,885	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	2,544,939				2,544,939	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	344,871				344,871	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,283				9,283	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	354,154	0	0	0	354,154	13
Debits during year						14
Book cost of plant retired	20,149				20,149	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	20,149	0	0	0	20,149	19
Balance End of Year	2,878,944	0	0	0	2,878,944	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	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	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	2,157	2,049 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	2,157	2,049

**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)				
11/1/96 Mortgage Revenue Bonds	6,936	428	50,279	1
12/1/88 Mortgage Revenue Bonds	1,725	428	1,731	2
2/17/94 Advance from Municipality	445	428	0	3
2/17/94 Mortgage Revenue Bonds	3,318	428	5,726	4
4/1/02 MORTGAGE REVENUE BONDS	4,154	428	69,445	5
5/1/95 G O Promissory Notes	1,604	428	0	6
Total			127,181	
Unamortized premium on debt (251)				
NONE				7
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	2,813,028	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,813,028</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)	
1994 Mortgage Revenue Bonds	02/17/1994	06/01/2006	4.51%	0	1
G.O. Promissory Notes	05/01/1995	04/01/2005	5.05%	0	2
1996 Mortgage Revenue Bonds	11/01/1996	06/01/2015	5.11%	2,265,000	3
2002 MORTGAGE REVENUE BONDS	04/01/2002	06/01/2020	4.39%	2,500,000	4
Total Bonds (Account 221):				4,765,000	

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)					
2002 G. O. CORP PURPOSE BONDS	04/01/2002	12/01/2017	3.20%	75,000	1
Unamortized deferral on advance from municipality	02/17/1994	12/01/2005	0.00%	0	2
1994 G.O. Refunding Bonds	02/17/1994	12/01/2005	4.19%	0	3
Total for Account 223				75,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	259,366	2
Charged electric department expense	0	3
Charged sewer department expense	2,453	4
Other (explain):		
NONE		5
Total Accruals and other credits	261,819	
Taxes paid during year:		
County, state and local taxes	247,319	6
Social Security taxes	13,382	7
PSC Remainder Assessment	1,118	8
Other (explain):		
NONE		9
Total payments and other debits	261,819	
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)					
1994 Mortgage Revenue Bonds	2,517	12,586	15,103	0	1
1996 Mortgage Revenue Bonds	10,068	118,333	118,688	9,713	2
1995 G O Promissory Notes	2,787	3,515	6,302	0	3
2002 MORTGAGE REVENUE BONDS		82,285	73,142	9,143	4
Subtotal	15,372	216,719	213,235	18,856	
Advances from Municipality (223)					
2002 G O CORPORATE PURPOSE BONDS	0	1,867	1,600	267	5
1994 G O Refunding Bonds	484	3,567	4,051	0	6
Deferral on advance from municipality	0	9,405	9,405	0	7
Subtotal	484	14,839	15,056	267	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	15,856	231,558	228,291	19,123	

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	9,424,149	0	0	0	0	9,424,149	1
Add credits during year:							
For Services	207,241					207,241	2
For Mains	1,171,745					1,171,745	3
Other (specify):							
HYDRANTS	157,262					157,262	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	10,960,397	0	0	0	0	10,960,397	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	100,000					100,000	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):		
ADVANCE TO VILLAGE OF SUSSEX TIF #5	1,194,654	1
Total (Acct. 123):	1,194,654	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	310,818	2
Total (Acct. 124):	310,818	
Special Funds (125):		
SPECIAL REDEMPTION FUND - MRB	129,690	3
RESERVE - MRB	467,847	4
DEPRECIATION FUND	382,519	5
CONSTRUCTION FUND	1,248,392	6
Total (Acct. 125):	2,228,448	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	255,340	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	255,340	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work		13
Other (specify):		
UNMETERED WATER USAGE	77	14
HYDRANT REPAIRS - TO BE REIMBURSED BY RESIDENT	344	15
Total (Acct. 143):	421	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS ON TAX ROLL	12,259	16
Total (Acct. 145):	12,259	
Prepayments (165):		
NONE		17
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
RECOATING OF WATER TOWER	17,587	19
Total (Acct. 183):	17,587	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED SPEICAL ASSESSMENTS	288,851	21
INTEREST ON SPECIAL ASSESSMENTS ON THE TAX ROLL	2,301	22
Total (Acct. 253):	291,152	

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	16,834,578	0	0	0	16,834,578	1
Materials and Supplies	2,103	0	0	0	2,103	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,711,941	0	0	0	2,711,941	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	10,192,273	0	0	0	10,192,273	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,932,467	0	0	0	3,932,467	
Net Operating Income	77,718	0	0	0	77,718	8
Net Operating Income as a percent of Average Net Rate Base						
	1.98%	N/A	N/A	N/A	1.98%	

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	2,813,028	1
Appropriated Earned Surplus	494,042	2
Unappropriated Earned Surplus	(106,584)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,200,486	
Net Income		
Net Income	(45,474)	5
 Percent Return on Proprietary Capital	 -1.42%	

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.

Beginning on October 19, 2002, rates were increased by 18% as authorized in Docket 5835-WR-102.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

In 1994, the Village of Sussex issued General Obligation Refunding Bonds for the purpose of refinancing the callable portion of several bonds. The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt. This difference is reported as a deduction from the advances from municipality and carries a zero interest rate.

Balance Sheet End-of-Year Account Balances (Page F-19)

Account 183 - Other Deferred Debits

The water tower recoating is being amortized over a seven year period as instructed in a letter dated December 19, 1997 from the PSC. Amortization is recorded in account \$650 Maintenance of Distribution Reservoirs and Standpipes. (DWCCA - 5835 - DLB)

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; review 2003
Dear Mr. Swartz:

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 F-18, contributions are reported for water mains and services. Footnotes to the mains and services schedules indicate the contributions were from developers. Please explain why the amounts reported for contributions are greater than the additions reported to Account 343, mains and Account 345, services, on Page W-8.
2. The amount reported for Utility Plant Jan. 1 on Page W-7 does not agree with the amount reported for plant on Page F-7 of the prior year report. The difference is immaterial, but please use the correct amount for prior year plant in the future.

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,190,965	1
Total Sales of Water	1,190,965	
Other Operating Revenues		
Forfeited Discounts (470)	5,090	2
Miscellaneous Service Revenues (471)	427	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,224	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,741	
Total Operating Revenues	1,201,706	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	177,875	9
Water Treatment Expenses (630-635)	26,133	10
Transmission and Distribution Expenses (640-655)	70,464	11
Customer Accounts Expenses (901-904)	25,491	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	219,788	14
Total Operation and Maintenance Expenses	519,751	
Other Operating Expenses		
Depreciation Expense (403)	344,871	15
Amortization Expense (404-407)		16
Taxes (408)	259,366	17
Total Other Operating Expenses	604,237	
Total Operating Expenses	1,123,988	
NET OPERATING INCOME	77,718	

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	12	192	364	2
Industrial	1	1,822	3,189	3
Total Unmetered Sales to General Customers (460)	13	2,014	3,553	
Metered Sales to General Customers (461)				
Residential	2,524	191,623	567,662	4
Commercial	172	66,256	145,795	5
Industrial	58	75,638	148,774	6
Total Metered Sales to General Customers (461)	2,754	333,517	862,231	
Private Fire Protection Service (462)	117		46,674	7
Public Fire Protection Service (463)	1		268,180	8
Other Sales to Public Authorities (464)	21	3,342	10,327	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,906	338,873	1,190,965	

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)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	268,180	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)	268,180	
Forfeited Discounts (470):		
Customer late payment charges	5,090	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	5,090	
Miscellaneous Service Revenues (471):		
HYDRANT HOOK UPS	400	7
FEE TO REINSTALL METER	27	8
Total Miscellaneous Service Revenues (471)	427	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,224	11
Other (specify): NONE		12
Total Other Water Revenues (474)	5,224	
Amortization of Construction Grants (475):		
NONE		13
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	38,556	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	113,459	7
Operation Supplies and Expenses (623)	474	8
Maintenance of Pumping Plant (625)	25,386	9
Total Pumping Expenses	177,875	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	1,694	10
Chemicals (631)	20,412	11
Operation Supplies and Expenses (632)	3,242	12
Maintenance of Water Treatment Plant (635)	785	13
Total Water Treatment Expenses	26,133	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	10,186	14
Operation Supplies and Expenses (641)	945	15
Maintenance of Distribution Reservoirs and Standpipes (650)	17,086	16
Maintenance of Mains (651)	19,126	17
Maintenance of Services (652)	11,992	18
Maintenance of Meters (653)	1,108	19
Maintenance of Hydrants (654)	6,280	20
Maintenance of Other Plant (655)	3,741	21
Total Transmission and Distribution Expenses	70,464	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,636	22
Accounting and Collecting Labor (902)	21,119	23
Supplies and Expenses (903)	2,736	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	25,491	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	56,818	27
Office Supplies and Expenses (921)	35,518	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	29,733	30
Property Insurance (924)	9,216	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	54,686	33
Regulatory Commission Expenses (928)	3,781	34
Miscellaneous General Expenses (930)	11,082	35
Transportation Expenses (933)	9,284	36
Maintenance of General Plant (935)	9,670	37
Total Administrative and General Expenses	219,788	
 Total Operation and Maintenance Expenses	519,751	

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		247,319	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,453	2
Net property tax equivalent		244,866	
Social Security		13,382	3
PSC Remainder Assessment		1,118	4
Other (specify): NONE			5
Total tax expense		<u>259,366</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.245582				3
County tax rate	mills		2.835695				4
Local tax rate	mills		5.191391				5
School tax rate	mills		13.550175				6
Voc. school tax rate	mills		1.730986				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.553829				10
Less: state credit	mills		1.855770				11
Net tax rate	mills		21.698059				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.191391				14
Combined School Tax Rate	mills		15.281161				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.472552				17
Total Tax Rate	mills		23.553829				18
Ratio of Local and School Tax to Total	dec.		0.869181				19
Total tax net of state credit	mills		21.698059				20
Net Local and School Tax Rate	mills		18.859551				21
Utility Plant, Jan. 1	\$	16,110,066	16,110,066				22
Materials & Supplies	\$	2,049	2,049				23
Subtotal	\$	16,112,115	16,112,115				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	16,112,115	16,112,115				26
Assessment Ratio	dec.		0.813906				27
Assessed Value	\$	13,113,747	13,113,747				28
Net Local & School Rate	mills		18.859551				29
Tax Equiv. Computed for Current Year	\$	247,319	247,319				30
Tax Equivalent per 1994 PSC Report	\$	185,171					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	247,319					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	607,949	26,760	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	607,949	26,760	
PUMPING PLANT			
Land and Land Rights (320)	77,752		12
Structures and Improvements (321)	1,214,430	15,140	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	698,205	4,100	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,990,387	19,240	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,133		23
Total Water Treatment Plant	11,133	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	84,058		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)	15,907		618,802	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	15,907	0	618,802	
PUMPING PLANT				
Land and Land Rights (320)			77,752	12
Structures and Improvements (321)	173		1,229,397	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	2,050		700,255	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	2,223	0	2,007,404	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,133	23
Total Water Treatment Plant	0	0	11,133	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			84,058	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,347,903		26
Transmission and Distribution Mains (343)	8,913,724	968,578	27
Fire Mains (344)	0		28
Services (345)	1,558,542	205,079	29
Meters (346)	301,412	74,262	30
Hydrants (348)	992,357	157,262	31
Other Transmission and Distribution Plant (349)	2,645		32
Total Transmission and Distribution Plant	13,200,641	1,405,181	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	56,939		34
Office Furniture and Equipment (391)	15,487	348	35
Computer Equipment (391.1)	54,548	6,513	36
Transportation Equipment (392)	65,185	1,859	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	16,766	2,929	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	8,720	6,343	42
SCADA Equipment (397.1)	75,526		43
Miscellaneous Equipment (398)	6,785		44
Other Tangible Property (399)	0		45
Total General Plant	299,956	17,992	
Total utility plant in service directly assignable	16,110,066	1,469,173	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	16,110,066	1,469,173	

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)			1,347,903 26
Transmission and Distribution Mains (343)			9,882,302 27
Fire Mains (344)			0 28
Services (345)			1,763,621 29
Meters (346)	2,019		373,655 30
Hydrants (348)			1,149,619 31
Other Transmission and Distribution Plant (349)			2,645 32
Total Transmission and Distribution Plant	2,019	0	14,603,803
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			56,939 34
Office Furniture and Equipment (391)			15,835 35
Computer Equipment (391.1)			61,061 36
Transportation Equipment (392)			67,044 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			19,695 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			15,063 42
SCADA Equipment (397.1)			75,526 43
Miscellaneous Equipment (398)			6,785 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	317,948
Total utility plant in service directly assignable	20,149	0	17,559,090
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	20,149	0	17,559,090

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			27,328	27,328	1
February			26,751	26,751	2
March			30,113	30,113	3
April			30,698	30,698	4
May			32,502	32,502	5
June			37,511	37,511	6
July			52,509	52,509	7
August			40,923	40,923	8
September			33,045	33,045	9
October			33,260	33,260	10
November			31,718	31,718	11
December			33,822	33,822	12
Total annual pumpage	0	0	410,180	410,180	
Less: Water sold				338,873	13
Volume pumped but not sold				71,307	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				5,070	16
Volume related to equipment/system malfunction				3,225	17
Non-utility volume NOT included in water sales				1,154	18
Total volume not sold but accounted for				9,449	19
Volume pumped but unaccounted for				61,858	20
Percent of water lost				15%	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.)				2,324	23
Date of maximum: 4/16/2002					24
Cause of maximum:					25
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				201	26
Date of minimum: 2/24/2002					27
Total KWH used for pumping for the year				1,500,611	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)	
SUSSEX HEIGHTS	Well #1	1,295	12	204,475	Yes	1
SUSSEX ESTATES	Well #2	1,298	12	292,753	Yes	2
SPRING GREEN	Well #3	1,248	12	164,294	Yes	3
HICKORY WOODS	Well #4	1,230	18	438,025	Yes	4
CORPORATE CENTER	Well #5	1,245	18	561,098	Yes	5

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	BOOSTER #3 FIRE PUMP	BOOSTER PUMP #1	BOOSTER PUMP #2	1
Location	W234 N6775 SALEM DRIVE	W234N6775 SALEM DRIVE	W234N6775 SALEM DRIVE	2
Purpose	S	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1983	1983	1983	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	342	346	8
Pump Motor or Standby Engine Mfr	LINCOLN	U S ELECTRIC	U S ELECTRIC	9 10
Year Installed	1981	1988	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	15	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	CC BOOSTER PUMP #1	CC BOOSTER PUMP #2	WELL #1	14
Location	48N5589 EXECUTIVE DRIVE	48N5589 EXECUTIVE DRIVE	N69W23759 DONNA DRIVE	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	WORTHINGTON	18
Year Installed	1997	1997	1973	19
Type	OTHER	OTHER	OTHER	20
Actual Capacity (gpm)	870	870	436	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	WESHTINGHOUSE	22 23
Year Installed	1997	1997	1972	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3	WELL #4	1
Location	W241N6586 FIR STREET	W233N6048 LILAC DRIVE	V239N6046 MAPLE AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	FAIRBANKS-MORSE	GOULD	5
Year Installed	2001	1970	1989	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	660	328	894	8
Pump Motor or Standby Engine Mfr	U S MOTOR	NEUMAN	U S MOTOR	9 10
Year Installed	2001	1996	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5			14
Location	W248N5589 EXECUTIVE DR			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	GOULD			18
Year Installed	1997			19
Type	SUBMERSIBLE			20
Actual Capacity (gpm)	734			21
Pump Motor or Standby Engine Mfr	PLUEGER			22 23
Year Installed	1997			24
Type	ELECTRIC			25
Horsepower	200			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	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	ET	3
Year constructed	1977	1988	1996	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	50	109	110	6
Total capacity in gallons (actual)	1,000,000	250,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9000	0.9000	0.9000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

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	RESERVOIR AT WELL #5	WELLHOUSE #4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R			3
Year constructed	1997			4
Primary material (earthen, steel, concrete, other)	CONCRETE			5
Elevation difference in feet (See Headnote 3.)	0			6
Total capacity in gallons (actual)	250,000			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)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9000	0.9000		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)	
M	D	6.000	43,811	0	0	0	43,811	1
M	D	8.000	86,416	18,008	0	0	104,424	2
M	D	10.000	1,580	0	0	0	1,580	3
M	D	12.000	102,644	6,229	0	0	108,873	4
Total Within Municipality			234,451	24,237	0	0	258,688	
M	D	8.000	1,027	0	0	0	1,027	5
M	D	12.000	6,728	0	0	0	6,728	6
Total Outside of Municipality			7,755	0	0	0	7,755	
Total Utility			242,206	24,237	0	0	266,443	

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	330	0	0	0	330		1
M	1.000	2,036	0	0	0	2,036	17	2
M	1.250	58	211	0	0	269	206	3
M	1.500	31	0	0	0	31		4
M	2.000	16	0	0	0	16		5
M	3.000	3	0	0	0	3		6
M	4.000	5	0	0	0	5		7
M	6.000	8	0	0	0	8	2	8
M	8.000	47	0	0	0	47	8	9
Total Utility		2,534	211	0	0	2,745	233	

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	2,622	174	52		2,744	85	1
1.000	64	2	0	0	66	6	2
1.500	57	1	0	0	58	15	3
2.000	24	1	0	0	25	5	4
3.000	6	0	0	0	6	0	5
4.000	4	0	0	0	4	4	6
Total:	2,777	178	52	0	2,903	115	

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	2,579	71	21	11	0	62	2,744	1
1.000	0	40	19	2	1	4	66	2
1.500	0	42	10	2	1	3	58	3
2.000	0	19	3	2	1	0	25	4
3.000	0	1	1	4	0	0	6	5
4.000	0	0	4	0	0	0	4	6
Total:	2,579	173	58	21	3	69	2,903	

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	568	54			622	2
Total Fire Hydrants	568	54	0	0	622	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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: 622
 Number of distribution system valves end of year: 1,386
 Number of distribution valves operated during year: 609

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #631 - Chemicals

The amount spent on chemicals increased almost 100%. In addition to increased pumping volume and price increases, the water utility employees recomputed the amount of chemicals they should be adding and found that they had been low on sodium silicate in the past. The increased cost for this chemical accounts for the majority of the increase with a small amount of the increase coming from the other chemicals.

Account #654 - Maintenance of Hydrants

There was a decrease from 2001 of \$5,051. The majority of the decrease is because some of the hydrant repairs made during 2002 were reimbursed through insurance claims due to damage caused by car accidents.

Account #933 - Transportation Expenses

Costs increased for several reasons. One is that the amount spent for gasoline increased by 56%, there were major van repairs of \$1,629, and labor costs for time spent on vehicle maintenance doubled.

Water Utility Plant in Service (Page W-08)

Account #314 - Wells and Springs

There is an addition for costs related to correcting a shaft separation and adding 30 feet to the shaft. The retirement relates to the items replaced.

Account #321 - Pumping Plant - Structures and Improvements

The costs of the addition are for a security system and the related installation and wiring costs.

Water Mains (Page W-15)

Water mains added during 2002 were financed by the developers.

Water Services (Page W-16)

All services added during 2002 were financed by the developers.

Hydrants and Distribution System Valves (Page W-18)

The number of distribution valves operated during 2002 was less than 50% of the total number of valves. The Water Utility employees continue to spend time changing meters to those that can be read remotely and have not had enough time to complete valve operation. The number of valves operated has increased over the previous year though.
