



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: HARTLAND MUNICIPAL WATER UTILITY

Principal Office: 210 COTTONWOOD AVENUE  
HARTLAND, WI 53029

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:** HARTLAND MUNICIPAL WATER UTILITY

**Utility Address:** 210 COTTONWOOD AVENUE  
HARTLAND, WI 53029

**When was utility organized?** 12/31/1933

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** JOICELYN SCHWAGER

**Title:** FINANCE DIRECTOR

**Office Address:**

210 COTTONWOOD AVENUE  
HARTLAND, WI 53029

**Telephone:** (262) 367 - 2714

**Fax Number:** (262) 367 - 2430

**E-mail Address:**

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

**Name:** RENEE MESSING

**Title:** CPA

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

115 S. 84TH STREET SUITE 400  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

**E-mail Address:** rmessing@virchowkrause.com

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

**Name:** DAVID LAMERAND

**Title:** VILLAGE PRESIDENT

**Office Address:**

210 COTTONWOOD AVENUE  
HARTLAND, WI 53029

**Telephone:** (262) 367 - 2714

**Fax Number:** (262) 367 - 2430

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** RENEE MESSING

**Title:** CPA

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
115 S. 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:** 3/28/2003

**Period covered by most recent audit:** 01/01/02 - 12/31/02

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

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**Name:** JAMES WILSON

**Title:** DPW DIRECTOR

**Office Address:**  
210 COTTONWOOD AVENUE  
HARTLAND, WI 53029

**Telephone:** (262) 367 - 2714

**Fax Number:** (262) 367 - 2430

**E-mail Address:**

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**Name of utility commission/committee:**

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

- KAREN COMPTON
- JAMES HEINZELMAN
- RICHARD LANDWEHR
- MICHAEL MEYERS
- RANDY SWENSON
- JACK WENSTROM

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	950,161	902,803	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	567,357	515,104	2
Depreciation Expense (403)	167,534	162,823	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	203,527	129,613	5
<b>Total Operating Expenses</b>	<b>938,418</b>	<b>807,540</b>	
<b>Net Operating Income</b>	<b>11,743</b>	<b>95,263</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>11,743</b>	<b>95,263</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	37,309	87,819	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>37,309</b>	<b>87,819</b>	
<b>Total Income</b>	<b>49,052</b>	<b>183,082</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>49,052</b>	<b>183,082</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>49,052</b>	<b>183,082</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,641,116	3,458,034	20
Balance Transferred from Income (433)	49,052	183,082	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,690,168</b>	<b>3,641,116</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	37,309	5
<b>Total (Acct. 419):</b>	<b>37,309</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	950,161	0	0	0	950,161	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	971				971	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>949,190</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>949,190</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	200,536		<b>200,536</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	11,451		<b>11,451</b>	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>211,987</b>	<b>0</b>	<b>211,987</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	8,931,229	8,561,717	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,819,948	1,663,807	2
<b>Net Utility Plant</b>	<b>7,111,281</b>	<b>6,897,910</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	6,173	7,409	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>6,173</b>	<b>7,409</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,714,468	1,694,092	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	215,784	213,000	11
Other Accounts Receivable (143)	50	1,889	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	10,238	5,003	14
Materials and Supplies (150)	19,045	24,824	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>1,959,585</b>	<b>1,938,808</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	65,106	108,482	20
<b>Total Deferred Debits</b>	<b>65,106</b>	<b>108,482</b>	
<b>Total Assets and Other Debits</b>	<b>9,142,145</b>	<b>8,952,609</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,645,395	1,645,394	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	3,690,168	3,641,116	<b>23</b>
<b>Total Proprietary Capital</b>	<b>5,335,563</b>	<b>5,286,510</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	13,626	23,985	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	0	0	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>13,626</b>	<b>23,985</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,792,956	3,642,114	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>9,142,145</b>	<b>8,952,609</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	8,776,036	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)	155,193				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	8,931,229	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,819,948	0	0	0	10
<b>Total Accumulated Provision</b>	1,819,948	0	0	0	
<b>Net Utility Plant</b>	7,111,281	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,663,807				<b>1,663,807</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	167,534				<b>167,534</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,502				<b>4,502</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>172,036</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>172,036</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	15,895				<b>15,895</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>15,895</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,895</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,819,948</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,819,948</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	19,045	24,824
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>19,045</b>	<b>24,824</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,645,394	1
<b>Changes during year (explain):</b>		
ROUNDING ERROR		1 2
<b>Balance end of year</b>	<u><u>1,645,395</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.

---

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

---

NONE

### 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.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	198,762	2
Charged electric department expense		3
Charged sewer department expense	4,765	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>203,527</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	137,961	6
Social Security taxes	17,224	7
PSC Remainder Assessment	899	8
<b>Other (explain):</b>		
Adjustment to Prior Year Property Tax Equivalent	47,443	9
<b>Total payments and other debits</b>	<u>203,527</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,642,114	0	0	0	0	<b>3,642,114</b>	1
<b>Add credits during year:</b>							
For Services	28,794					<b>28,794</b>	2
For Mains	98,384					<b>98,384</b>	3
<b>Other (specify):</b>							
HYDRANTS	19,814					<b>19,814</b>	4
REA FEES	3,850					<b>3,850</b>	5
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	6
<b>Balance End of Year</b>	<b>3,792,956</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,792,956</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	7

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	6,173	2
<b>Total (Acct. 124):</b>	<b>6,173</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	215,784	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>215,784</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
MISCELLANEOUS	50	11
<b>Total (Acct. 143):</b>	<b>50</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT UTILITIES PLACED ON TAX ROLL	1,904	12
SPECIAL ASSESSMENTS ON TAX ROLL	8,334	13
<b>Total (Acct. 145):</b>	<b>10,238</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
WATER TOWER PAINTING COSTS AUTHORIZED JAN 10, 2002	65,106	16
<b>Total (Acct. 183):</b>	<b>65,106</b>	
<b>Payables to Municipality (233):</b>		
NONE		17
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		18
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	8,623,116	0	0	0	8,623,116	1
Materials and Supplies	21,934	0	0	0	21,934	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,741,877	0	0	0	1,741,877	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,717,535	0	0	0	3,717,535	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,185,638</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,185,638</b>	
Net Operating Income	11,743	0	0	0	11,743	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>0.37%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>0.37%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,645,394	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,665,642	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>5,311,036</b>	
<b>Net Income</b>		
Net Income	49,052	5
<b>Percent Return on Proprietary Capital</b>	<b>0.92%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

---

3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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

Account 183

In 2001, the village requested the permission to amortize the water tower painting costs over five years. The PSC authorization was sent to the Village in January 2002, to a post office box that was no longer in use. Accordingly, the authorization was not found until March of 2003. In 2002, the Village recognized two years of amortization (the amount which should have been recorded in 2001 plus the 2002 amount).

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### Signature Page (Page ii)

#### ACCOUNTANTS' COMPILATION REPORT

Honorable President and Board of Trustees  
Village of Hartland  
Waukesha, Wisconsin

We have compiled the accompanying PSC Report of the Hartland Water Utility, an enterprise fund of the Village of Hartland, as of December 31, 2002 and 2001 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Milwaukee, Wisconsin  
March 28, 2003

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## FINANCIAL SECTION FOOTNOTES

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

October 17, 2003

Ms. Joicelyn Schwager, Finance Director  
Hartland Municipal Water Utility  
210 Cottonwood Avenue  
Hartland, WI 53029-  
They don't have po box

Pat, don't use 0260 for extension.

2002 Analytical Review DWCCA-2480-ELE

Dear Ms. Schwager:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment:

A footnote on Page F-19 indicates that the utility's address is no longer P.O. Box 260. Could you please notify the Records Management Unit of the Commission at the above address of this change? Our office record - the Utility Name File - is still showing P.O. Box 260. Thanks for your cooperation with this matter.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

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

ELE: w:\compl\Analytical Reviews\2002 analytical review letters\2480  
Hartland.doc

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	914,831	1
<b>Total Sales of Water</b>	<b>914,831</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	4,178	2
Miscellaneous Service Revenues (471)	13,364	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	17,788	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>35,330</b>	
<b>Total Operating Revenues</b>	<b>950,161</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	29,841	8
Pumping Expenses (620-625)	61,580	9
Water Treatment Expenses (630-635)	17,673	10
Transmission and Distribution Expenses (640-655)	115,929	11
Customer Accounts Expenses (901-904)	70,822	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	271,512	14
<b>Total Operation and Maintenance Expenses</b>	<b>567,357</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	167,534	15
Amortization Expense (404-407)		16
Taxes (408)	203,527	17
<b>Total Other Operating Expenses</b>	<b>371,061</b>	
<b>Total Operating Expenses</b>	<b>938,418</b>	
<b>NET OPERATING INCOME</b>	<b>11,743</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	2	44	67	<b>1</b>
Commercial	31	4,238	6,780	<b>2</b>
Industrial	8	232	376	<b>3</b>
<b>Total Unmetered Sales to General Customers (460)</b>	<b>41</b>	<b>4,514</b>	<b>7,223</b>	
Metered Sales to General Customers (461)				
Residential	2,105	198,070	407,398	<b>4</b>
Commercial	316	85,368	149,598	<b>5</b>
Industrial	67	24,425	40,956	<b>6</b>
<b>Total Metered Sales to General Customers (461)</b>	<b>2,488</b>	<b>307,863</b>	<b>597,952</b>	
Private Fire Protection Service (462)	10		6,516	<b>7</b>
Public Fire Protection Service (463)	2,576		279,033	<b>8</b>
Other Sales to Public Authorities (464)	34	13,667	24,107	<b>9</b>
Sales to Irrigation Customers (465)				<b>10</b>
Sales for Resale (466)		0	0	<b>11</b>
Interdepartmental Sales (467)				<b>12</b>
<b>Total Sales of Water</b>	<b>5,149</b>	<b>326,044</b>	<b>914,831</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
------------------------------	----------------------------------	--	-------------------------

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	279,033	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>279,033</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,178	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,178</b>	
<b>Miscellaneous Service Revenues (471):</b>		
HYDRANT USE SERVICE CHARGE	13,364	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>13,364</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	17,788	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>17,788</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	15,030	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	14,811	4
<b>Total Source of Supply Expenses</b>	<b>29,841</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	1,529	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	38,785	7
Operation Supplies and Expenses (623)	256	8
Maintenance of Pumping Plant (625)	21,010	9
<b>Total Pumping Expenses</b>	<b>61,580</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	5,200	10
Chemicals (631)	10,369	11
Operation Supplies and Expenses (632)	1,179	12
Maintenance of Water Treatment Plant (635)	925	13
<b>Total Water Treatment Expenses</b>	<b>17,673</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	1,082	14
Operation Supplies and Expenses (641)	382	15
Maintenance of Distribution Reservoirs and Standpipes (650)	44,631	16
Maintenance of Mains (651)	17,271	17
Maintenance of Services (652)	28,445	18
Maintenance of Meters (653)	9,481	19
Maintenance of Hydrants (654)	14,533	20
Maintenance of Other Plant (655)	104	21
<b>Total Transmission and Distribution Expenses</b>	<b>115,929</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,277	<b>22</b>
Accounting and Collecting Labor (902)	67,124	<b>23</b>
Supplies and Expenses (903)	1,450	<b>24</b>
Uncollectible Accounts (904)	971	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>70,822</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	67,647	<b>27</b>
Office Supplies and Expenses (921)	4,606	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	83,798	<b>30</b>
Property Insurance (924)	11,500	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	64,251	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	37,547	<b>35</b>
Transportation Expenses (933)	2,163	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>271,512</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>567,357</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		142,090	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,129	2
<b>Net property tax equivalent</b>		<b>137,961</b>	
Social Security		17,224	3
PSC Remainder Assessment		899	4
Other (specify): ADJUSTMENT TO PY PROPERTY TAX EQUIVALENT		47,443	5
<b>Total tax expense</b>		<b>203,527</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.243905				3
County tax rate	mills		2.816335				4
Local tax rate	mills		5.691314				5
School tax rate	mills		14.401222				6
Voc. school tax rate	mills		1.719167				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.871943</b>				<b>10</b>
Less: state credit	mills		1.784167				11
<b>Net tax rate</b>	mills		<b>23.087776</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.691314</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>16.120389</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.811703</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.871943</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.876960</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.087776</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.247060</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>8,561,717</b>	8,561,717				22
Materials & Supplies	\$	<b>24,824</b>	24,824				23
<b>Subtotal</b>	\$	<b>8,586,541</b>	<b>8,586,541</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>30,030</b>	30,030				25
<b>Taxable Assets</b>	\$	<b>8,556,511</b>	<b>8,556,511</b>				<b>26</b>
Assessment Ratio	dec.		0.820173				27
<b>Assessed Value</b>	\$	<b>7,017,819</b>	<b>7,017,819</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.247060</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>142,090</b>	<b>142,090</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	99,292					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>142,090</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	19,877		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)	133,535		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>153,412</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	714		12
Structures and Improvements (321)	292,624		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	46,924		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	145,456	10,200	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>485,718</b>	<b>10,200</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	41,610		23
<b>Total Water Treatment Plant</b>	<b>41,610</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	700		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			19,877	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)			133,535	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>153,412</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			714	12
Structures and Improvements (321)			292,624	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			46,924	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	3,335		152,321	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>3,335</b>	<b>0</b>	<b>492,583</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			41,610	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>41,610</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			700	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,082,001		26
Transmission and Distribution Mains (343)	4,587,193	124,035	27
Fire Mains (344)	934		28
Services (345)	802,330	48,597	29
Meters (346)	436,096	34,179	30
Hydrants (348)	530,487	52,887	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>7,439,741</b>	<b>259,698</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	36,409	24,559	34
Office Furniture and Equipment (391)	5,258		35
Computer Equipment (391.1)	122,331	18,612	36
Transportation Equipment (392)	80,769		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	16,132	8,665	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	69,044		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	19,773		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>349,716</b>	<b>51,836</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,470,197</b>	<b>321,734</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>8,470,197</b>	<b>321,734</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			1,082,001	26
Transmission and Distribution Mains (343)	1,050	(6,938)	4,703,240	27
Fire Mains (344)			934	28
Services (345)	3,380	6,938	854,485	29
Meters (346)	5,880		464,395	30
Hydrants (348)	2,250		581,124	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>12,560</b>	<b>0</b>	<b>7,686,879</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			60,968	34
Office Furniture and Equipment (391)			5,258	35
Computer Equipment (391.1)			140,943	36
Transportation Equipment (392)			80,769	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			24,797	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			69,044	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			19,773	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>401,552</b>	
<b>Total utility plant in service directly assignable</b>	<b>15,895</b>	<b>0</b>	<b>8,776,036</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>15,895</b>	<b>0</b>	<b>8,776,036</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			27,060	<b>27,060</b>	1
February			23,863	<b>23,863</b>	2
March			26,418	<b>26,418</b>	3
April			25,451	<b>25,451</b>	4
May			28,471	<b>28,471</b>	5
June			36,332	<b>36,332</b>	6
July			56,665	<b>56,665</b>	7
August			38,240	<b>38,240</b>	8
September			32,224	<b>32,224</b>	9
October			24,807	<b>24,807</b>	10
November			23,688	<b>23,688</b>	11
December			25,327	<b>25,327</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>368,546</b>	<b>368,546</b>	
Less: Water sold				326,044	13
Volume pumped but not sold				<b>42,502</b>	14
Volume sold as a percent of volume pumped				<b>88%</b>	15
Volume used for water production, water quality and system maintenance				2,982	16
Volume related to equipment/system malfunction				10,685	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>13,667</b>	19
Volume pumped but unaccounted for				<b>28,835</b>	20
Percent of water lost				<b>8%</b>	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.)				2,308	23
Date of maximum: 7/19/2002					24
Cause of maximum:					25
Dry weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				507	26
Date of minimum: 11/15/2002					27
Total KWH used for pumping for the year				494,705	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #2	#2	82	15	670	Yes	<b>1</b>
DEEP WELL #3	#3	142	36	1,200	Yes	<b>2</b>
WELL #4	#4	89	18	300	Yes	<b>3</b>
WELL #5	#5	81	15	1,100	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3	#4	1
Location	WELL #2	DEEP WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN WELL	BYRON-JACKSON	BYRON JACKSON	5
Year Installed	1956	1974	1972	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	670	1,200	300	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	9 10
Year Installed	1956	1974	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	30	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6	#7	14
Location	WELL #5	WELL #3	WELL #3	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	BYRON JACKSON	CRANE DONNING	CRANE DONNING	18
Year Installed	1983	1974	1974	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	1,000	500	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	US MOTORS	22 23
Year Installed	1983	1974	1974	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	75	40	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	#8			1
Location	WELL #3			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	CRANE DONNING			5
Year Installed	1974			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	500			8
Pump Motor or Standby Engine Mfr	US MOTORS			10
Year Installed	1974			11
Type	ELECTRIC			12
Horsepower	40			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				25
Horsepower				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	AIRSTRIPPER	BRISTLECONE	DEEP WELL #3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	<b>4</b>
Year constructed	1984	1995	1979	<b>5</b>
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	CONCRETE	<b>6</b>
Elevation difference in feet (See Headnote 3.)	27	164	167	<b>7</b>
Total capacity in gallons (actual)	1,000	300,000	550,000	<b>8</b>
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	GAS	<b>10</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	WELLHOUSE	<b>11</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>12</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	<b>13</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>14</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>15</b>

## 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	HARTRIDGE	HILL STREET	WELL#5	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	<b>4</b>
Year constructed	1975	1974	1979	<b>5</b>
Year constructed				<b>6</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	<b>7</b>
Primary material (earthen, steel, concrete, other)				<b>8</b>
Elevation difference in feet (See Headnote 3.)	166	186	167	<b>9</b>
Elevation difference in feet (See Headnote 3.)				<b>10</b>
Total capacity in gallons (actual)	250,000	250,000	550,000	<b>11</b>
Total capacity in gallons (actual)				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	GAS	<b>14</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	WELLHOUSE	<b>16</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>18</b>
Filters, type (gravity, pressure, other, none)				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	<b>20</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>21</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>22</b>
Is a corrosion control chemical used (yes, no)?				<b>23</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>24</b>
Is water fluoridated (yes, no)?				<b>25</b>

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,881	0	0	0	<b>1,881</b>	<b>1</b>
M	D	6.000	46,202		42	0	<b>46,160</b>	<b>2</b>
M	D	8.000	120,813	2,982	0	0	<b>123,795</b>	<b>3</b>
M	D	12.000	54,915	0	0	0	<b>54,915</b>	<b>4</b>
<b>Total Within Municipality</b>			<b>223,811</b>	<b>2,982</b>	<b>42</b>	<b>0</b>	<b>226,751</b>	
<b>Total Utility</b>			<b>223,811</b>	<b>2,982</b>	<b>42</b>	<b>0</b>	<b>226,751</b>	

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1,009	56	13	171	1,223		1
M	1.000	908	0	0	0	908		2
M	1.250	1	0	0	0	1		3
M	1.500	38	0	0	0	38		4
M	2.000	27	0	0	0	27		5
M	3.000	7	0	0	0	7		6
M	6.000	24	0	0	0	24		7
M	8.000	23	0	0	0	23		8
<b>Total Utility</b>		<b>2,037</b>	<b>56</b>	<b>13</b>	<b>171</b>	<b>2,251</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).
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	2,325	160	131	0	2,354	203	1
0.750	37	6	9	0	34	1	2
1.000	153	13	6	0	160	16	3
1.250	0	0	0	0	0	0	4
1.500	70	8	6	0	72	22	5
2.000	28	3	6	0	25	13	6
3.000	4	0	1	0	3	2	7
4.000	1	0	0	0	1	1	8
8.000	2	0	0	0	2	2	9
<b>Total:</b>	<b>2,620</b>	<b>190</b>	<b>159</b>	<b>0</b>	<b>2,651</b>	<b>260</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,058	155	20	14	0	107	2,354	1
0.750	7	11	7	3	0	6	34	2
1.000	40	81	28	4	0	7	160	3
1.250	0	0	0	0	0	0	0	4
1.500	0	55	7	4	0	6	72	5
2.000	0	12	4	6	0	3	25	6
3.000	0	0	1	2	0	0	3	7
4.000	0	0	0	1	0	0	1	8
8.000	0	2	0	0	0	0	2	9
<b>Total:</b>	<b>2,105</b>	<b>316</b>	<b>67</b>	<b>34</b>	<b>0</b>	<b>129</b>	<b>2,651</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	<b>1</b>
Within Municipality	506	12	5		513	<b>2</b>
<b>Total Fire Hydrants</b>	<b>506</b>	<b>12</b>	<b>5</b>	<b>0</b>	<b>513</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	513
Number of distribution system valves end of year:	646
Number of distribution valves operated during year:	646

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## WATER OPERATING SECTION FOOTNOTES

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

Acct 650

Includes two years of water tower painting amortization as described on page F-19.

Acct 651 and 654

In 2001, the village undertook a maintenance program for mains and hydrants the current year does not have these costs.

Acct 920

Includes a full year of new administrative costs allocation. The prior year only had a partial year of the new administrative costs allocation.

Acct 923

The utility incurred more costs related to the GIS system, cross connection inspections, leak detection, computer consulting and lab costs.

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### Water Utility Plant in Service (Page W-08)

Acct 345 and 343

The amount per the financial audit did not agree with prior year balances. The amount was reallocated to the correct accounts.

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### Water Mains (Page W-15)

Water mains were financed by developer contributions to the utility.

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### Water Services (Page W-16)

The water services were financed by developer contributions to the utility.

The adjustment was a result of a reconciliation between number of meter and number of services. The village is in the process of populating a GIS System which will completely reconcile services and meters in the future.

The water services do not equal the number of meter due to exemption meters, multi-tenant buildings and seperately metered condos, apartments and duplexes.

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