



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF HATLEY WATER & SEWER UTILITY

Principal Office: P.O. BOX 99
HATLEY, WI 54440-0099

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 HATLEY WATER & SEWER UTILITY

Utility Address: P.O. BOX 99
HATLEY, WI 54440-0099

When was utility organized? 3/25/1992

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOAN WAWRZASZEK

Title: VILLAGE CLERK

Office Address:

P.O. BOX 99
HATLEY, WI 54440-0099

Telephone: (715) 446 - 2612

Fax Number:

E-mail Address:

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

Name:

Title:

Office Address: KRAUSE, HOWARD & COMPANY, S.C.

P.O. BOX 179
WAUSAU, WI 54402-0179

Telephone: (715) 845 - 7306

Fax Number: (715) 848 - 5302

E-mail Address:

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

Name: DAVID NARLOCH

Title: PRESIDENT

Office Address:

P.O. BOX 99
HATLEY, WI 54440-0099

Telephone: (715) 446 - 2612

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: KRAUSE, HOWARD & COMPANY, S.C.
P.O. BOX 179
WAUSAU, WI 54402-0179

Telephone: (715) 845 - 7306

Fax Number: (715) 848 - 5302

E-mail Address:

Date of most recent audit report: 3/7/2002

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

Names and titles of utility management including manager or superintendent:

Name: INFRASTRUCTURE ALTERNATIVES, INCORPORATED

Title: OPERATOR

Office Address:

960 WEST RIVER CENTER DRIVE, SUITE B
COMSTOCK PARK, MI 49321

Telephone: (715) 446 - 2612

Fax Number:

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- BILL KARSCHNEY, TRUSTEE
- DAVID NARLOCH, PRESIDENT
- STEPHEN PLUGER, TRUSTEE
- RICHARD SCHABER, TREASURER
- JOAN M. WAWRZASZEK, CLERK

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 3/25/1992

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: INFRASTRUCTURE ALTERNATIVES, INCORPORATED
960 WEST RIVER CENTER DRIVE, SUITE B
COMSTOCK PARK, MI 49321

Contact Person: TOM CROUSE

Title: OPERATOR

Telephone: (715) 446 - 2612

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 4/1/2002 4/1/2004

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

CERTIFIED MANAGER/OPERATOR OVERSIGHT.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	66,602	65,558	1
Operating Expenses:			
Operation and Maintenance Expense (401)	33,952	22,950	2
Depreciation Expense (403)	16,672	16,672	3
Amortization Expense (404)	0	0	4
Taxes (408)	19,162	17,450	5
Total Operating Expenses	69,786	57,072	
Net Operating Income	(3,184)	8,486	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(3,184)	8,486	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	14,406	15,645	9
Miscellaneous Nonoperating Income (421)	(55,766)	(18,460)	10
Total Other Income	(41,360)	(2,815)	
Total Income	(44,544)	5,671	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(44,544)	5,671	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	34,033	34,680	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	1,629	1,629	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	35,662	36,309	
Net Income	(80,206)	(30,638)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(278,544)	(247,906)	19
Balance Transferred from Income (433)	(80,206)	(30,638)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(358,750)	(278,544)	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
BANK ACCOUNT	1,504	4
SPECIAL ASSESSMENTS	12,902	5
Total (Acct. 419):	14,406	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPARTMENT	(55,766)	6
Total (Acct. 421):	(55,766)	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	66,602	0	0	0	66,602	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	66,602	0	0	0	66,602	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	972,203	972,203	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	144,431	126,992	2
Net Utility Plant	827,772	845,211	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,090,813	2,576,777	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	(13,578)	356,027	4
Net Nonutility Property	3,104,391	2,220,750	
Investment in Municipality (123)	0	0	5
Other Investments (124)	230,173	244,298	6
Special Funds (125)	82,353	69,814	7
Total Other Property and Investments	3,416,917	2,534,862	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	4,142	45,720	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,707	9,517	11
Other Accounts Receivable (143)	20,678	21,237	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	27,122	32,328	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	2,355	1,698	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	64,004	110,500	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	4,308,693	3,490,573	

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)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(358,750)	(278,544)	23
Total Proprietary Capital	(358,750)	(278,544)	
LONG-TERM DEBT			
Bonds (221)	640,981	653,427	24
Advances from Municipality (223)	36,202	36,202	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	677,183	689,629	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	9,505	6,051	28
Payables to Municipality (233)	18,768	11,178	29
Customer Deposits (235)			30
Taxes Accrued (236)	16,558	16,558	31
Interest Accrued (237)	13,485	13,757	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	58,316	47,544	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,931,944	3,031,944	38
Total Liabilities and Other Credits	4,308,693	3,490,573	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	972,203	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	972,203	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	144,431	0	0	0	9
Total Accumulated Provision	144,431	0	0	0	
Net Utility Plant	827,772	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	126,992				126,992	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,672				16,672	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	767				767	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	17,439	0	0	0	17,439	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	144,431	0	0	0	144,431	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	2,576,777	1,951,737	1,437,701	3,090,813	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,576,777	1,951,737	1,437,701	3,090,813	
Less accum. prov. depr. & amort. (122)	356,027	62,731	432,336	(13,578)	3
Net Nonutility Property	2,220,750	1,889,006	1,005,365	3,104,391	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 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		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**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)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<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	0 1
Changes during year (explain):	2
Balance end of year	0

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)	
FHA SPECIAL ASSESSMENT BOND - WATER	08/31/1993	08/01/2032	5.25%	69,477	1
FHA SPECIAL ASSESSMENT BOND-SEWER	08/31/1993	08/01/2032	5.25%	156,904	2
FHA WATER SYSTEM-MTG REVENUE BOND	08/31/1993	08/01/2032	5.25%	69,400	3
FHA SEWER SYSTEM-MTG REVENUE BOND	08/31/1993	08/01/2032	5.25%	345,200	4
Total Bonds (Account 221):				640,981	

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)					
VILLAGE OF HATLEY	11/30/1993	01/01/2020	4.50%	36,202	1
Total for Account 223				36,202	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	16,558	1
Accruals:		
Charged water department expense	19,162	2
Charged electric department expense		3
Charged sewer department expense	145	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>19,307</u>	
Taxes paid during year:		
County, state and local taxes	16,558	6
Social Security taxes	1,001	7
PSC Remainder Assessment	60	8
Other (explain):		
UNEMPLOYMENT	1,688	9
Total payments and other debits	<u>19,307</u>	
Balance end of year	<u><u>16,558</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
FHA - SEWER REVENUE BOND	7,556	18,249	18,338	7,467	1
FHA - SEWER SPECIAL ASSESS.	3,258	8,398	8,512	3,144	2
FHA - WATER REVENUE BOND	1,519	3,668	3,686	1,501	3
FHA - WATER SPECIAL ASSESS.	1,424	3,718	3,769	1,373	4
Subtotal	13,757	34,033	34,305	13,485	
Advances from Municipality (223)					
1994 ADVANCE	0	1,629	1,629	0	5
Subtotal	0	1,629	1,629	0	
Other long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	13,757	35,662	35,934	13,485	

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	926,565	0	0	2,105,379	0	3,031,944	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
SEWER PLANT GRANT				900,000		900,000	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	926,565	0	0	3,005,379	0	3,931,944	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	670,500			2,519,475		3,189,975	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
WATER - SPECIAL ASSESSMENTS	72,273	2
SEWER - SPECIAL ASSESSMENTS	157,900	3
Total (Acct. 124):	230,173	
Special Funds (125):		
DEBT SERVICE	82,353	4
Total (Acct. 125):	82,353	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,707	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	9,707	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	20,678	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	20,678	
Receivables from Municipality (145):		
2002 TAX ROLL	27,122	13
Total (Acct. 145):	27,122	
Prepayments (165):		
INSURANCE	2,355	14
Total (Acct. 165):	2,355	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
VARIOUS OPERATIONAL ITEMS PAID BY MUNICIPALITY-PRIOR & CURRENT YEAR	18,768	17
Total (Acct. 233):	18,768	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	972,203	0	0	0	972,203	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	135,711	0	0	0	135,711	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	926,565	0	0	0	926,565	6
Other (specify):					0	7
Average Net Rate Base	(90,073)	0	0	0	(90,073)	
Net Operating Income	(3,184)	0	0	0	(3,184)	8
Net Operating Income as a percent of Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	N/A

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	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(318,647)	3
Other (Specify):		4
Total Average Proprietary Capital	(318,647)	
Net Income		
Net Income	(80,206)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Village Board
Village of Hatley Water &
Sewer Utility
Hatley, Wisconsin

We have compiled the Municipal Utility Annual Report - Class D of the Village of Hatley Water & Sewer Utility as of December 31, 2002 and for the year then ended included in the accompanying prescribed form in accordance with Statements of Accounting and Review Services by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, 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 Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

KRAUSE, HOWARD & COMPANY, S.C.
Certified Public Accountants
March 4, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

response 1/15/04:

1. item referred to auditor: Krause Howard
2. Water loss plan provided (refer to Peter)
3. referred response to Bruce, relates to customer with private well. One customer won't hook on to system. Is \$2,690 to high? Review 2003.

December 3, 2003

Ms. Joan Wawrzaszek, Village Clerk
Village of Hatley Water and Sewer Utility
P.O. Box 99
Hatley, WI 54440-0099

2002 Analytical Review DWCCA-2483-ELE

Dear Ms. Wawrzaszek:

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, the description for Account 233, Payables to Municipality, indicates that some of the items are prior year amounts. Account 233 is a current year account. In the future if amounts are not to be repaid in the current year, they should be reclassified to Account 223, Advances from the Municipality, or written off to earned surplus.
2. In 2000, your utility had water loss of 28% and indicated it was due to water leaks. In 2001, your water loss rose to 34%, still due to water leaks. In 2002, your water loss rose to 47%, almost twice the maximum allowed by the Wisconsin Administrative Code. Your annual report still attributes this to water leaks.
3. On Page W-4, Account 474, an amount has been reported for a number of years described as "mandatory non-compliance fees". Please provide an explanation of this amount. Who is paying this fee, why is it charged, and what utility tariff authorizes this fee?

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.

FINANCIAL SECTION FOOTNOTES

Sincerely,

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

ELE: :w:\compl\Analytical Reviews\2002 analytical review letters\2483
Hatley.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	62,688	1
Total Sales of Water	62,688	
Other Operating Revenues		
Forfeited Discounts (470)	457	2
Other Water Revenues (474)	3,457	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,914	
Total Operating Revenues	66,602	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	20,255	5
General Operating Expenses (680-690)	13,697	6
Total Operation and Maintenance Expenses	33,952	
Other Operating Expenses		
Depreciation Expense (403)	16,672	7
Amortization Expense (404)		8
Taxes (408)	19,162	9
Total Other Operating Expenses	35,834	
Total Operating Expenses	69,786	
NET OPERATING INCOME	(3,184)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	160	7,604	29,611	4
Commercial	12	1,130	3,555	5
Industrial	1	1,086	2,164	6
Total Metered Sales to General Customers (461)	173	9,820	35,330	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		25,952	8
Other Sales to Public Authorities (464)	6	313	1,406	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	180	10,133	62,688	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	25,952	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)	25,952	
Forfeited Discounts (470):		
Customer late payment charges	457	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	457	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	767	7
Other (specify): STANDBY AND MANDATORY NON-COMPLIANCE FEES	2,690	8
Total Other Water Revenues (474)	3,457	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	10,177	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,995	3
Chemicals (630)	303	4
Supplies and Expenses (640)	5,380	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)	1,400	7
Total Plant Operation and Maintenance Expenses	20,255	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,898	8
Office Supplies and Expenses (681)	252	9
Outside Services Employed (682)	9,472	10
Insurance Expense (684)	1,075	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	13,697	
Total Operation and Maintenance Expenses	33,952	

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		16,558	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		145	2
Net property tax equivalent		16,413	
Social Security		1,001	3
PSC Remainder Assessment		60	4
Other (specify): UNEMPLOYMENT		1,688	5
Total tax expense		<u>19,162</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			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222072				3
County tax rate	mills		6.784200				4
Local tax rate	mills		0.768426				5
School tax rate	mills		10.692600				6
Voc. school tax rate	mills		2.149215				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.616513				10
Less: state credit	mills		1.439537				11
Net tax rate	mills		19.176976				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		0.768426				14
Combined School Tax Rate	mills		12.841815				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.610241				17
Total Tax Rate	mills		20.616513				18
Ratio of Local and School Tax to Total	dec.		0.660162				19
Total tax net of state credit	mills		19.176976				20
Net Local and School Tax Rate	mills		12.659913				21
Utility Plant, Jan. 1	\$	972,203	972,203				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	972,203	972,203				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	972,203	972,203				26
Assessment Ratio	dec.		0.900607				27
Assessed Value	\$	875,573	875,573				28
Net Local & School Rate	mills		12.659913				29
Tax Equiv. Computed for Current Year	\$	11,085	11,085				30
Tax Equivalent per 1994 PSC Report	\$	16,558					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	16,558					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	9,906		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	9,906	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	79,141		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	75,916		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	155,057	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	14,753		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	14,753	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,770		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)			9,906	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	9,906	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			79,141	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			75,916	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	0	0	155,057	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			14,753	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	14,753	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			7,770	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	154,805		26
Transmission and Distribution Mains (343)	460,977		27
Fire Mains (344)	0		28
Services (345)	74,150		29
Meters (346)	25,529		30
Hydrants (348)	63,570		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	786,801	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,413		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	2,273		38
Other Tangible Property (390)	0		39
Total General Plant	5,686	0	
Total utility plant in service directly assignable	972,203	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	972,203	0	

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)			154,805 26
Transmission and Distribution Mains (343)			460,977 27
Fire Mains (344)			0 28
Services (345)			74,150 29
Meters (346)			25,529 30
Hydrants (348)			63,570 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	786,801
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			3,413 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			2,273 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	5,686
Total utility plant in service directly assignable	0	0	972,203
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	972,203

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			1,091	1,091	1
February			1,071	1,071	2
March			1,390	1,390	3
April			1,483	1,483	4
May			1,828	1,828	5
June			1,946	1,946	6
July			2,325	2,325	7
August			2,084	2,084	8
September			2,040	2,040	9
October			2,171	2,171	10
November			1,154	1,154	11
December			943	943	12
Total annual pumpage	0	0	19,526	19,526	
Less: Water sold				10,133	13
Volume pumped but not sold				9,393	14
Volume sold as a percent of volume pumped				52%	15
Volume used for water production, water quality and system maintenance				125	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				125	19
Volume pumped but unaccounted for				9,268	20
Percent of water lost				47%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Water leaks.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				138,000	23
Date of maximum: 7/15/2002					24
Cause of maximum:					25
Filling Water Tower.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				20,000	26
Date of minimum: 4/18/2002					27
Total KWH used for pumping for the year				25,200	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)	
CTY "Y" & LEPAK STREET	92-0750	50	20	1	Yes	1

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)	1
Identification	#1			1
Location	LEPAK			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1993			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	300			8
Pump Motor or Standby Engine Mfr	G.E.			10
Year Installed	1993			11
Type	ELECTRIC			12
Horsepower	25			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1993		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	155		6
Total capacity in gallons (actual)	65,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	21,503	0	0	0	21,503
P	D	8.000	4,575	0	0	0	4,575
Total Within Municipality			26,078	0	0	0	26,078
Total Utility			26,078	0	0	0	26,078

1
2

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	232	0	0	0	232	58	1
M	1.500	4	0	0	0	4		2
M	4.000	1	0	0	0	1		3
Total Utility		237	0	0	0	237	58	

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	187	0	0	0	187	0	1
1.000	5	0	0	0	5	0	2
2.000	1	0	0	0	1	0	3
Total:	193	0	0	0	193	0	

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	158	12	0	4	0	13	187	1
1.000	2	0	1	1	0	1	5	2
2.000	0	0	0	1	0	0	1	3
Total:	160	12	1	6	0	14	193	

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	49				49	2
Total Fire Hydrants	49	0	0	0	49	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	49
Number of distribution system valves end of year:	95
Number of distribution valves operated during year:	95

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

LINE 10 - OUTSIDE SERVICES EMPLOYED - STARTED USING A THIRD PARTY OUTSIDE OPERATOR.

Meters (Page W-17)

No meters were tested, due to staff turnover and sewer plant start-up. Plan to get back on testing schedule in 2003.
