



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: HILBERT MUNICIPAL WATER UTILITY

Principal Office: 26 NORTH SIXTH STREET  
P.O. BOX 266  
HILBERT, WI 54129

For the Year Ended: DECEMBER 31, 1997

**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.*

### SIGNATURE PAGE

I \_\_\_\_\_ of  
(Person responsible for accounts)

\_\_\_\_\_ HILBERT MUNICIPAL WATER UTILITY \_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts) (Date)

\_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** HILBERT MUNICIPAL WATER UTILITY

**Utility Address:** 26 NORTH SIXTH STREET

P.O. BOX 266

HILBERT, WI 54129

**When was utility organized?** 1/1/1941

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** DENNIS DU PREY

**Title:** CLERK TREASURER

**Office Address:**

26 NORTH SIXTH STREET

P.O. BOX 266

HILBERT, WI 54129

**Telephone:** (920) 853 - 3241

**Fax Number:** (920) 853 - 3515

**E-mail Address:**

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**Name:** HAWKINS ASH BAPTIE & CO

**Title:**

**Office Address:** HAWKINS ASH BAPTIE & CO

P.O. BOX 2020

MANITOWOC, WI 54221

**Telephone:** (920) 684 - 7128

**Fax Number:** (920) 684 - 3709

**E-mail Address:**

**Date of most recent audit report:** 2/25/1997

**Period covered by most recent audit:** 1996

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** DAVID EMMER

**Title:** DIRECTOR OF PUBLIC WORKS UTILITY SUPERINTENDENT

**Office Address:**

26 NORTH SIXTH STREET  
P.O. BOX 266  
HILBERT, WI 54129

**Telephone:** (920) 853 - 3556

**Fax Number:** (920) 853 - 3515

**E-mail Address:**

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**Name of utility commission/committee:** HILBERT WATER COMMITTEE

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

BONNIE KOLBE, MEMBER  
THOMAS PIEPENBURG, CHAIRMAN  
DOUGLAS STECKER, MEMBER

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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. § 66.077 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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**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)	71,455	68,275	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	52,017	72,128	2
Depreciation Expense (403)	12,648	11,731	3
Amortization Expense (404)	0		4
Taxes (408)	12,629	13,323	5
<b>Total Operating Expenses</b>	<b>77,294</b>	<b>97,182</b>	
<b>Net Operating Income</b>	<b>(5,839)</b>	<b>(28,907)</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>(5,839)</b>	<b>(28,907)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	767	595	9
Miscellaneous Nonoperating Income (421)	0		10
<b>Total Other Income</b>	<b>767</b>	<b>595</b>	
<b>Total Income</b>	<b>(5,072)</b>	<b>(28,312)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(5,072)</b>	<b>(28,312)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0		13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>(5,072)</b>	<b>(28,312)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	125,347	141,424	19
Balance Transferred from Income (433)	(5,072)	(28,312)	20
Miscellaneous Credits to Surplus (434)	11,021	12,235	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>131,296</b>	<b>125,347</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 Miscellaneous Nonoperating Income, Account 421.

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>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON CHECKING ACCOUNT	767	4
<b>Total (Acct. 419):</b>	<b>767</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
TAX EQUIVALENT	11,021	8
<b>Total (Acct. 434):</b>	<b>11,021</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<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 and 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	71,455	0	0	0	71,455	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>71,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,455</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	602,901	567,025	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	169,212	160,264	<b>2</b>
<b>Net Utility Plant</b>	<b>433,689</b>	<b>406,761</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	2,282	3,423	<b>6</b>
Special Funds (125)	33,740	17,284	<b>7</b>
<b>Total Other Property and Investments</b>	<b>36,022</b>	<b>20,707</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	5,868	4,914	<b>8</b>
Temporary Cash Investments (132)	30,000		<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	12,077	11,845	<b>11</b>
Other Accounts Receivable (143)	0		<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0		<b>14</b>
Materials and Supplies (150)	4,432	4,780	<b>15</b>
Prepayments (165)	0		<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>52,377</b>	<b>21,539</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0		<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	0	303	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>303</b>	
<b>Total Assets and Other Debits</b>	<b>522,088</b>	<b>449,310</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	225,597	155,597	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	131,296	125,347	23
<b>Total Proprietary Capital</b>	<b>356,893</b>	<b>280,944</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		27
Accounts Payable (232)	5,737	9,048	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>5,737</b>	<b>9,048</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	159,458	159,318	38
<b>Total Liabilities and Other Credits</b>	<b>522,088</b>	<b>449,310</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 (100)	602,901	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
<b>Total Utility Plant</b>	602,901	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	169,212	0	0	0	9
<b>Total Accumulated Provision</b>	169,212	0	0	0	
<b>Net Utility Plant</b>	433,689	0	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

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>	160,264				<b>160,264</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	12,648				<b>12,648</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
Audit Adjustment	658				<b>658</b>	12
<b>Total credits</b>	<b>13,306</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,306</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	4,358				<b>4,358</b>	15
Cost of removal					<b>0</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>4,358</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,358</b>	19
<b>Balance End of Year</b>	<b>169,212</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>169,212</b>	20
<b>Composite Depreciation Rate?</b>	No					21
If yes, what is the rate?						22

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>				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	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	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	1
Other					0	2
<b>Total Electric Utility</b>					0	0

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,432	4,780	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<b>4,432</b>	<b>4,780</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)		
<hr/>				
Unamortized debt discount & expense (181)				1
<b>Total</b>			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
<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	155,597	1
<b>Changes during year (explain):</b>		
FOR BOOSTER PUMP WORK	40,000	2
FOR NEW WATER TOWER RESERVE	30,000	3
<b>Balance end of year</b>	<b><u>225,597</u></b>	

**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>
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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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		1
<b>Accruals:</b>		
Charged water department expense	12,629	2
Charged electric department expense	190	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>12,819</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	11,021	6
Social Security taxes	1,717	7
PSC Remainder Assessment	81	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>12,819</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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>				0	1
<b>Subtotal</b>	0	0	0	0	
<b>Advances from Municipality (223)</b>				0	2
<b>Subtotal</b>	0	0	0	0	
<b>Other long-Term Debt (224)</b>				0	3
<b>Subtotal</b>	0	0	0	0	
<b>Notes Payable (231)</b>				0	4
<b>Subtotal</b>	0	0	0	0	
<b>Total</b>	0	0	0	0	

**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	159,318					<b>159,318</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
OUTSIDE METER READERS	140					<b>140</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>159,458</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>159,458</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</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.

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 FOR MAIN EXTENSIONS	2,282	2
<b>Total (Acct. 124):</b>	<b>2,282</b>	
<b>Special Funds (125):</b>		
RESERVE FUND FOR PLANT REPLACEMENT & ADDITIONS	33,740	3
<b>Total (Acct. 125):</b>	<b>33,740</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	12,077	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>12,077</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</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>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	17
<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	584,963	0	0	0	<b>584,963</b>	<b>1</b>
Materials and Supplies	4,606	0	0	0	<b>4,606</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	164,738	0	0	0	<b>164,738</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	159,388	0	0	0	<b>159,388</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>265,443</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>265,443</b>	
Net Operating Income	(5,839)	0	0	0	<b>(5,839)</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-2.20%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-2.20%</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	190,597	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	128,321	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>318,918</b>	
<b>Net Income</b>		
Net Income	(5,072)	5
<b>Percent Return on Proprietary Capital</b>	<b>-1.59%</b>	

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## 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.**

RATE INCREASE APPLICATION SENT IN ON SEPT. 11, 1997. PERCENTAGE OF INCREASE REQUESTED WAS 60%. AS OF DECEMBER 31, 1997, NO RECOMMENDATION HAD BEEN RECEIVED BY THE PSC.

---

**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

RATE INCREASE APPLICATION SENT IN ON SEPT. 11, 1997. AS OF DECEMBER 31, 1997 THE PUBLIC HEARING HAD NOT BEEN SCHEDULED YET.

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**7. Any additional matters.**

## FINANCIAL SECTION FOOTNOTES

### Identification and Ownership (Page iv)

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

5/13/98

PJL

June 11, 1998

Mr. Dennis Duprey, Clerk  
Hilbert Municipal Water Utility  
P.O. Box 266  
Hilbert, WI 54129-0266

Re: 1997 Analytical Review DWCCA-2540-PJL

Dear Mr. Duprey:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that while you report \$13,764 for accruals charged depreciation expense on line 4 of the Accumulated Provision For Depreciation And Amortization Of Utility Plant Schedule on page F-7, you report \$12,648 for depreciation expense on line 7 of the Water Operating Revenues & Expenses Schedule on page W-1. Please explain and provide all related annual report corrections including re-balancing the balance sheet if necessary as well as any possible changes to the Return On Rate Base Computation Schedule on page F-19 and the Net Utility Plant Schedule on page F-6.
2. As instructed in Headnote 3 at the top of the Water Utility Plant In Service Schedule on page W-8, please explain the \$31,729 reported as additions during the year for Account 325, Electric Pumping Equipment, in column (c) of line 17 of Copy 1 of page W-8.
3. Please provide more information on the \$30,000 reported as new water tower reserve on line 3 of Account 200, Capital Paid In By Municipality, on page F-12 and also note whether the \$30,000 on line 3 as well as the \$40,000 on line 2 described as being for booster pump work is money that will be paid back to the municipality.
4. Please review Item 4 of our letter of August 20, 1997, and your response of August 21, 1997, regarding the recording of the dollars for the mains

### FINANCIAL SECTION FOOTNOTES

reported as added during the year on page W-11 of the 1996 annual report. The credit side of the entry to record those dollars for construction paid by the municipality for which no payment is required should be recorded to Account 200. Please explain how those dollars were originally recorded and enclose a copy of the adjusting entry to reclassify those dollars to Account 200, Capital Paid in by Municipality.

5. The Commission is now using a computerized system to build an annual report database. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary corrections:

Page	Lines	Column	Reported As	Should Be
F-20	1 b		176,144	190,597
F-20	Tot. Ave. Prop. Cap. b		304,466	318,919
W-2	8 b		Blank	1*
W-2	Tot. Sales of Water b		471	478
W-2	Tot. Sales of Water c		27,422	27,439
W-4	8 & total b		Blank	111
W-8	30 c		329	3,293
W-10	1-12 & total e		Blank	Same as column (d)
W-10	17 e		27,422	27,439
W-10	18 e		6,636	6,619

\*The electronic program requires a number in this cell

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:W:\COMPL\LEEGE\2540 ar

THE UTILITY'S RESPONSE TO THIS LETTER IS ATTACHED TO THE PAPER COPY OF THE REPORT FILED IN THE LIBRARY.

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	70,853	1
<b>Total Sales of Water</b>	<b>70,853</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	111	2
Other Water Revenues (474)	491	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>602</b>	
<b>Total Operating Revenues</b>	<b>71,455</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	31,061	5
General Operating Expenses (680-690)	20,956	6
<b>Total Operation and Maintenance Expenses</b>	<b>52,017</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	12,648	7
Amortization Expense (404)		8
Taxes (408)	12,629	9
<b>Total Other Operating Expenses</b>	<b>25,277</b>	
<b>Total Operating Expenses</b>	<b>77,294</b>	
<b>NET OPERATING INCOME</b>	<b>(5,839)</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. Bulk sales should be account 460.

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	3	7	37	1
Commercial	3	10	39	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>6</b>	<b>17</b>	<b>76</b>	
Metered Sales to General Customers (461)				
Residential	403	18,842	36,032	4
Commercial	51	3,764	6,559	5
Industrial	3	3,250	2,816	6
<b>Total Metered Sales to General Customers (461)</b>	<b>457</b>	<b>25,856</b>	<b>45,407</b>	
Private Fire Protection Service (462)	5		1,392	7
Public Fire Protection Service (463)	1		20,212	8
Other Sales to Public Authorities (464)	9	1,566	3,766	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>478</b>	<b>27,439</b>	<b>70,853</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)	20,212	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>20,212</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	111	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>111</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	416	7
<b>Other (specify):</b>		
RECONNECTION CHARGES	75	8
<b>Total Other Water Revenues (474)</b>	<b>491</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	13,967	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,534	3
Chemicals (630)	8,314	4
Supplies and Expenses (640)	1,199	5
Repairs of Water Plant (650)	2,988	6
Transportation Expenses (660)	1,059	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>31,061</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	7,876	8
Office Supplies and Expenses (681)	1,973	9
Outside Services Employed (682)	6,847	10
Insurance Expense (684)	1,747	11
Employees Pensions and Benefits (686)	1,436	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	983	14
Uncollectible Accounts (690)	94	15
<b>Total General Operating Expenses</b>	<b>20,956</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>52,017</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		11,021	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		190	2
<b>Net property tax equivalent</b>		<b>10,831</b>	
Social Security		1,717	3
PSC Remainder Assessment		81	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>12,629</u></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 § 66.069(1)(c). 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			Calumet				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.197885				3
County tax rate	mills		5.583332				4
Local tax rate	mills		4.852088				5
School tax rate	mills		9.957531				6
Voc. school tax rate	mills		1.669683				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>22.260519</b>				10
Less: state credit	mills		2.105092				11
<b>Net tax rate</b>	mills		<b>20.155427</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>4.852088</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.627214</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>16.479302</b>				17
<b>Total Tax Rate</b>	mills		<b>22.260519</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.740293</b>				19
<b>Total tax net of state credit</b>	mills		<b>20.155427</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>14.920918</b>				21
Utility Plant, Jan. 1	\$	<b>567,025</b>	567,025				22
Materials & Supplies	\$	<b>4,780</b>	4,780				23
<b>Subtotal</b>	\$	<b>571,805</b>	<b>571,805</b>				24
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>571,805</b>	<b>571,805</b>				26
Assessment Ratio	dec.		1.011359				27
<b>Assessed Value</b>	\$	<b>578,300</b>	<b>578,300</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>14.920918</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>8,629</b>	<b>8,629</b>				30
Tax Equivalent per 1994 PSC Report	\$	11,021					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>11,021</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	653		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	27,183		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>27,836</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	44,986		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	51,478	31,729	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	20,776	925	20
<b>Total Pumping Plant</b>	<b>117,240</b>	<b>32,654</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	11,375		23
<b>Total Water Treatment Plant</b>	<b>11,375</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			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)			653	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)			27,183	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>27,836</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			44,986	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	3,000		80,207	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			21,701	20
<b>Total Pumping Plant</b>	<b>3,000</b>	<b>0</b>	<b>146,894</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,375	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>11,375</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	10,950		26
Transmission and Distribution Mains (343)	299,059		27
Fire Mains (344)			28
Services (345)	33,975		29
Meters (346)	25,199	3,293	30
Hydrants (348)	32,945		31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>402,128</b>	<b>3,293</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	600		35
Computer Equipment (372.1)	3,610		36
Transportation Equipment (373)			37
Other General Equipment (379)	4,236	4,287	38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>8,446</b>	<b>4,287</b>	
<b>Total utility plant in service directly assignable</b>	<b>567,025</b>	<b>40,234</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>567,025</b>	<b>40,234</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)			10,950 26
Transmission and Distribution Mains (343)			299,059 27
Fire Mains (344)			0 28
Services (345)			33,975 29
Meters (346)	1,358		27,134 30
Hydrants (348)			32,945 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,358</b>	<b>0</b>	<b>404,063</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			600 35
Computer Equipment (372.1)			3,610 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			8,523 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>12,733</b>
<b>Total utility plant in service directly assignable</b>	<b>4,358</b>	<b>0</b>	<b>602,901</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>4,358</b>	<b>0</b>	<b>602,901</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,090	<b>3,090</b>	1
February			2,590	<b>2,590</b>	2
March			2,876	<b>2,876</b>	3
April			2,648	<b>2,648</b>	4
May			2,978	<b>2,978</b>	5
June			2,811	<b>2,811</b>	6
July			2,841	<b>2,841</b>	7
August			2,820	<b>2,820</b>	8
September			3,202	<b>3,202</b>	9
October			2,933	<b>2,933</b>	10
November			2,795	<b>2,795</b>	11
December			2,913	<b>2,913</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>34,497</b>	<b>34,497</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				364	13
Less: Other utility use				75	14
Other utility use explanation:					15
ESTIMATED WATER LOST FROM WATER MAIN BREAKS					
Water pumped into distribution system				<b>34,058</b>	16
Less: Water sold				27,439	17
Losses and unaccounted for				<b>6,619</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>19%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				226,900	21
Date of maximum: 5/11/1997					22
Cause of maximum:					23
FLUSHED HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				54,000	24
Date of minimum: 10/22/1997					25
Total KWH used for pumping for the year				32,747	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**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>	
NORTH SIXTH STREET	1	80	8	187,000	Yes	<b>1</b>
SOUTH 8TH STREET	2	110	12	49,000	Yes	<b>2</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	WELL 1	WELL 2	1
Location	NORTH 6TH STREET	SOUTH 8TH STREET	2
Purpose	P	P	3
Destination	R	D	4
Pump Manufacturer	GOULDS	GOULDS	5
Year Installed	1995	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	116	346	8
Pump Motor or Standby Engine Mfr	US MOTOR	WESTINGHOUSE	10
Year Installed	1995	1986	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	5	30	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL 1	WELL 2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1940	1940	4
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	2	138	6
Total capacity in gallons	83,000	65,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.1870	0.4900	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	N	14

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	S	1.000	797				797
M	S	1.500	628				628
M	S	2.000	1,870				1,870
M	S	2.500	340				340
M	D	6.000	38,918				38,918
M	D	8.000	4,593				4,593
P	D	8.000	75				75
M	T	12.000	580				580
<b>Total Within Municipality</b>			<b>47,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,801</b>
<b>Total Utility</b>			<b>47,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,801</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	0.750	343				343	53	1
M	1.000	13				13		2
M	2.000	9				9		3
M	4.000	1				1		4
<b>Total Utility</b>		<b>366</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>366</b>	<b>53</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 (o).

#### 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	501	21	6	(3)	513	19	1
1.000	13	1		(4)	10	1	2
1.500	6				6	3	3
2.000	5			(1)	4	2	4
3.000	1				1		5
4.000	2	1	1		2		6
<b>Total:</b>	<b>528</b>	<b>23</b>	<b>7</b>	<b>(8)</b>	<b>536</b>	<b>25</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	398	39	1	1	4	70	513	1
1.000		8				2	10	2
1.500		4			1	1	6	3
2.000	1		1	1	1		4	4
3.000			1				1	5
4.000				1	1		2	6
<b>Total:</b>	<b>399</b>	<b>51</b>	<b>3</b>	<b>3</b>	<b>7</b>	<b>73</b>	<b>536</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	1
Within Municipality	64				64	2
<b>Total Fire Hydrants</b>	<b>64</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	64
Number of distribution system valves end of year:	80
Number of distribution valves operated during year:	40

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## WATER OPERATING SECTION FOOTNOTES

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

Account 325 Additions - This amount of \$31,729 was spent for the purpose of raising and replacing the booster pump from a pit area to ground level to bring this up to current DNR code. Also, it was for updating the control panel which operates this system.

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