



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, 2000

**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: 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 G. DU PREY

Title: CLERK TREASURER

Office Address: HILBERT MUNICIPAL WATER UTILITY

26 NORTH SIXTH STREET

P.O. BOX 266

HILBERT, WI 54129

Telephone: (920) 853 - 3241

Fax Number: (920) 853 - 3515

E-mail Address: hilbert@tcei.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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

IDENTIFICATION AND OWNERSHIP

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

Name: CHUCK KRUEGER

Title:

Office Address: HAWKINS, ASH, BAPTIE & CO. LLP
1 E. WALDO BLVD.
P.O. BOX 2020
MANITOWOC, WI 54221

Telephone: (920) 684 - 3709

Fax Number: (920) 684 - 7128

E-mail Address:

Date of most recent audit report: 2/23/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: CHARLES FOCHS

Title: DIRECTOR OF PUBLIC WORKS

Office Address: HILBERT MUNICIPAL WATER UTILITY
26 NORTH SIXTH STREET
P.O. BOX 266
HILBERT, WI 54129

Telephone: (920) 853 - 3556

Fax Number: (920) 853 - 3515

E-mail Address: hilbert@tcei.com

Name of utility commission/committee: HILBERT WATER COMMITTEE

Names of members of utility commission/committee:

- MR ALFRED FOCHS, MEMBER
 - MRS BONNIE KOLBE, CHAIRPERSON
 - MR HAROLD MC CARTHY, MEMBER
-

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

NONE PROVIDED.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	222,985	112,850	1
Operating Expenses:			
Operation and Maintenance Expense (401)	70,205	60,777	2
Depreciation Expense (403)	16,027	14,954	3
Amortization Expense (404)	0	0	4
Taxes (408)	14,432	13,160	5
Total Operating Expenses	100,664	88,891	
Net Operating Income	122,321	23,959	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	122,321	23,959	
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)	15,464	7,849	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	15,464	7,849	
Total Income	137,785	31,808	
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	137,785	31,808	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	0	
Net Income	137,785	31,808	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	208,286	165,529	19
Balance Transferred from Income (433)	137,785	31,808	20
Miscellaneous Credits to Surplus (434)	266,200	11,021	21
Miscellaneous Debits to Surplus--Debit (435)	0	72	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)	612,271	208,286	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CHECKING AND INVESTMENTS	15,464	4
Total (Acct. 419):	15,464	
Miscellaneous Nonoperating Income (421):		
NONE	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
AUDIT ADJUSTMENT TO CORRECT OPERATING TRANSFERS-DEBITED TO ACCOUNT 2	266,200	8
Total (Acct. 434):	266,200	
Miscellaneous Debits to Surplus (435):		
NONE	0	9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	222,985	0	0	0	222,985	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	222,985	0	0	0	222,985	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	782,311	739,657	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	203,874	188,619	2
Net Utility Plant	578,437	551,038	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	1,141	6
Special Funds (125)	142,319	37,927	7
Total Other Property and Investments	142,319	39,068	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	11,797	8,906	8
Temporary Cash Investments (132)	211,539	200,360	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	18,889	20,022	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	2,670	3,792	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	244,895	233,080	
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	965,651	823,186	

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)	155,597	421,797	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	612,271	208,286	23
Total Proprietary Capital	767,868	630,083	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	7,064	2,586	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	200	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	7,264	2,586	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	190,519	190,517	38
Total Liabilities and Other Credits	965,651	823,186	

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)	782,311	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	782,311	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	203,874	0	0	0	9
Total Accumulated Provision	203,874	0	0	0	
Net Utility Plant	578,437	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	188,619				188,619	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,027				16,027	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	771				771	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
AUDIT ADJUSTMENT	2,107				2,107	12
Total credits	18,905	0	0	0	18,905	13
Debits during year						14
Book cost of plant retired	3,650				3,650	15
Cost of removal	0				0	16
Other debits (specify):						17
	0				0	18
Total debits	3,650	0	0	0	3,650	19
Balance End of Year	203,874	0	0	0	203,874	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,670	3,792	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	2,670	3,792	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></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	421,797	1
Changes during year (explain):		
AUDIT ADJUSTMENT TO CORRECT OPERATING TRANSFERS-CREDITED TO ACCOUI	(266,200)	2
Balance end of year	<u><u>155,597</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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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.

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)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	14,432	2
Charged electric department expense	0	3
Charged sewer department expense	252	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	14,684	
Taxes paid during year:		
County, state and local taxes	12,171	6
Social Security taxes	2,358	7
PSC Remainder Assessment	155	8
Other (explain):		
NONE	0	9
Total payments and other debits	14,684	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	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	190,517	0	0	0	0	190,517	1
Add credits during year:							
For Services	0	0	0	0	0	0	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
ADJUST TO ACTUAL	2	0	0	0	0	2	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	190,519	0	0	0	0	190,519	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
A RESERVE FUND TO BE USED FOR REPLACEMENTS AND ADDITIONS TO PLANT	(4,132)	3
WATER TOWER RESERVE FUND	136,376	4
WATER TRUCK RESERVE FUND	10,075	5
Total (Acct. 125):	142,319	
Notes Receivable (141):		
NONE	0	6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,889	7
Electric	0	8
Sewer (Regulated)	0	9
Other (specify):		
NONE	0	10
Total (Acct. 142):	18,889	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	11
Merchandising, jobbing and contract work	0	12
Other (specify):		
NONE	0	13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	14
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	0 17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	0 18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	0 19
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	760,984	0	0	0	760,984	1
Materials and Supplies	3,231	0	0	0	3,231	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	196,246	0	0	0	196,246	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	190,518	0	0	0	190,518	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	377,451	0	0	0	377,451	
Net Operating Income	122,321	0	0	0	122,321	8
Net Operating Income as a percent of Average Net Rate Base						
	32.41%	N/A	N/A	N/A	32.41%	

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	288,697	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	410,278	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	698,975	
Net Income		
Net Income	137,785	5
 Percent Return on Proprietary Capital	 19.71%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE.

2. Leaseholder changes.

NONE.

3. Extensions of service.

THERE WAS AN EXTENSION OF WATER MAIN TO SERVICE A PROPERTY ANNEXED INTO THE VILLAGE. THE FINAL PAYMENT AND CLOSING OF THE CONTRACT DID NOT OCCUR UNTIL 2001 SO THE SPECIAL ASSESSMENT FOR THIS EXTENSION DOES NOT APPEAR ON THE BOOKS FOR 2000, BUT WILL BE ADDED FOR 2001. ALSO, THE TWO EXTENSIONS OUTSTANDING WERE FINALLY CLOSED IN LATE 2000, BUT THE SPECIAL ASSESSMENT AMOUNTS WERE NOT CALCULATED UNTIL 2001. BECAUSE OF THIS, THEY WILL NOT APPEAR IN THE BOOKS UNTIL 2001.

4. Estimated changes in revenues due to rate changes.

NONE.

5. Obligations incurred or assumed, excluding commercial paper.

NONE.

6. Formal proceedings with the Public Service Commission.

NONE.

7. Any additional matters.

NONE.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 12, 2001

Mr. Dennis G. Du Prey, Clerk Treasurer
Hilbert Municipal Water Utility
26 North Sixth Street
P.O. Box 266
Hilbert, WI 54129-0266

2000 Analytical Review DWCCA-2540-ELE

Dear Mr. Du Prey:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 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 this 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. Page F-17, of the 1999 annual report shows a TIF contribution for a main extension in the amount of \$10,519 recorded in Account 271, Contributions in Aid of Construction. Please note that contributions from TIF Districts for assets that were not special assessed should be recorded in Account 200, Capital Paid in by Municipality. Please record, and submit a copy of, an adjusting journal entry to reclassify this amount from Account 271 to Account 200.
2. Page W-9 of the 2000 annual report shows an adjustment that increases Account 345, Services in the amount of \$2,107. There is a corresponding adjustment on page F-7 in Account 110, Accumulated Provision for Depreciation and Amortization of Utility Plant. The explanation for this adjustment indicates that this was to adjust the retirement of services in 1999 from \$293 to \$2,400. If this was the case, it appears that the adjustments went in the opposite direction and increased the services account rather than decreasing the account balance. Please record and provide a copy of an adjusting journal entry to properly reflect the retirement of services taking place in 1999.
3. On page W-4, you show forgiveness of tax equivalent of \$12,171 in Account 474, Other Water Revenues. This is not considered to be revenue; therefore, in the future the forgiveness of tax equivalent should be recorded as a credit to Account 434, Miscellaneous Credits to Surplus rather than Account 474.
4. On page W-4, you show an operating transfer of \$100,000 from the general fund for the water tower reserve fund in Account 474, Other Water Revenues. Also, on page F-2, you show an audit adjustment of \$266,200 in Account 434, Miscellaneous Credits to Surplus. This adjustment is described as an adjustment to correct operating transfers that were originally recorded in Account 200, Capital Paid in by Municipality. A review of previous years

FINANCIAL SECTION FOOTNOTES

annual reports indicates that \$226,200 relates to the water tower reserve fund.

If the total transfer from the general fund in the amount of \$326,200 is for the purpose of constructing a water tower and there is no intention of the water utility paying back the general fund, this should be recorded in Account 200. If this is the case, please record and provide us with a copy of an adjusting journal entry to reclassify this amount from Account 216, Unappropriated Earned Surplus to Account 200. Please refer to the description of Account 200 as provided in the Uniform System of Accounts. Account 474 is appropriate for any portion of this money if it was used for operation and maintenance expense and will not be paid back to the general fund.

Also, page F-18, line 4, shows a total water tower reserve fund of \$136,376 in Account 125, Special Funds. Please explain what the difference of \$189,824 (\$326,200-\$136,376) was used for and where is it recorded?

5. We have enclosed our calculation of the Public Fire Protection Service charge. The difference between our calculation and the amount reported on page W-4, line 1, is \$875. Please follow our method of calculation in the future. Please adjust your 2001 Public Fire Protection Service charge for the amount undercharged in 2000.

We appreciate your c

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	109,785	1
Total Sales of Water	109,785	
Other Operating Revenues		
Forfeited Discounts (470)	113	2
Other Water Revenues (474)	113,087	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	113,200	
Total Operating Revenues	222,985	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	44,094	5
General Operating Expenses (680-690)	26,111	6
Total Operation and Maintenance Expenses	70,205	
Other Operating Expenses		
Depreciation Expense (403)	16,027	7
Amortization Expense (404)	0	8
Taxes (408)	14,432	9
Total Other Operating Expenses	30,459	
Total Operating Expenses	100,664	
NET OPERATING INCOME	122,321	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	13	121	1
Commercial	2	5	79	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	4	18	200	
Metered Sales to General Customers (461)				
Residential	404	17,557	56,215	4
Commercial	59	3,801	11,053	5
Industrial	3	4,628	5,418	6
Total Metered Sales to General Customers (461)	466	25,986	72,686	
Private Fire Protection Service (462)	3		2,088	7
Public Fire Protection Service (463)	1		29,733	8
Other Sales to Public Authorities (464)	9	1,384	5,078	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	483	27,388	109,785	

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)	29,733	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	29,733	
Forfeited Discounts (470):		
Customer late payment charges	113	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	113	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	573	7
Other (specify):		
RECONNECTION CHARGES	270	8
MISC. CHARGES	73	9
OPERATING TRANSFER IN FROM GENERAL FUND FOR WATER TOWER RESERVE FUND	100,000	10
FORGIVENESS OF TAX EQUIVALENT	12,171	11
Total Other Water Revenues (474)	113,087	
Amortization of Construction Grants (475):		
NONE	0	12
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)	19,099	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	3,232	3
Chemicals (630)	8,467	4
Supplies and Expenses (640)	483	5
Repairs of Water Plant (650)	12,109	6
Transportation Expenses (660)	704	7
Total Plant Operation and Maintenance Expenses	44,094	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	11,208	8
Office Supplies and Expenses (681)	1,520	9
Outside Services Employed (682)	8,460	10
Insurance Expense (684)	2,374	11
Employees Pensions and Benefits (686)	1,641	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	908	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	26,111	
 Total Operation and Maintenance Expenses	70,205	

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		12,171	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		252	2
Net property tax equivalent		11,919	
Social Security		2,358	3
PSC Remainder Assessment		155	4
Other (specify): NONE			5
Total tax expense		<u>14,432</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			Calumet				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198839				3
County tax rate	mills		5.590935				4
Local tax rate	mills		6.156146				5
School tax rate	mills		9.794348				6
Voc. school tax rate	mills		1.843892				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.584160				10
Less: state credit	mills		1.926889				11
Net tax rate	mills		21.657271				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.156146				14
Combined School Tax Rate	mills		11.638240				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.794386				17
Total Tax Rate	mills		23.584160				18
Ratio of Local and School Tax to Total	dec.		0.754506				19
Total tax net of state credit	mills		21.657271				20
Net Local and School Tax Rate	mills		16.340537				21
Utility Plant, Jan. 1	\$	734,866	734,866				22
Materials & Supplies	\$	3,792	3,792				23
Subtotal	\$	738,658	738,658				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	738,658	738,658				26
Assessment Ratio	dec.		1.008382				27
Assessed Value	\$	744,849	744,849				28
Net Local & School Rate	mills		16.340537				29
Tax Equiv. Computed for Current Year	\$	12,171	12,171				30
Tax Equivalent per 1994 PSC Report	\$	11,021					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	12,171					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)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	653	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	27,183	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	27,836	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	45,333	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	89,336	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	22,387	0	20
Total Pumping Plant	157,056	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	11,375	471	23
Total Water Treatment Plant	11,375	471	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	653	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	27,183	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	27,836	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	45,333	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	89,336	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	22,387	20
Total Pumping Plant	0	0	157,056	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	11,846	23
Total Water Treatment Plant	0	0	11,846	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	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)	10,950	0	26
Transmission and Distribution Mains (343)	396,381	31,619	27
Fire Mains (344)	0	0	28
Services (345)	53,389	3,975	29
Meters (346)	30,535	1,891	30
Hydrants (348)	38,408	1,100	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	529,663	38,585	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	600	0	35
Computer Equipment (372.1)	4,535	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	8,592	5,141	38
Other Tangible Property (390)	0	0	39
Total General Plant	13,727	5,141	
Total utility plant in service directly assignable	739,657	44,197	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	739,657	44,197	

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)	0	0	10,950 26
Transmission and Distribution Mains (343)	2,000	0	426,000 27
Fire Mains (344)	0	0	0 28
Services (345)	0	2,107	59,471 29
Meters (346)	1,650	0	30,776 30
Hydrants (348)			39,508 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	3,650	2,107	566,705
GENERAL PLANT			
Land and Land Rights (370)	0	0	0 33
Structures and Improvements (371)	0	0	0 34
Office Furniture and Equipment (372)	0	0	600 35
Computer Equipment (372.1)	0	0	4,535 36
Transportation Equipment (373)	0	0	0 37
Other General Equipment (379)	0	0	13,733 38
Other Tangible Property (390)	0	0	0 39
Total General Plant	0	0	18,868
Total utility plant in service directly assignable	3,650	2,107	782,311
Common Utility Plant Allocated to Water Department	0	0	0 40
Total utility plant in service	3,650	2,107	782,311

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	0	0	2,684	2,684	1
February	0	0	2,400	2,400	2
March	0	0	2,500	2,500	3
April	0	0	2,599	2,599	4
May	0	0	2,670	2,670	5
June	0	0	2,707	2,707	6
July	0	0	2,856	2,856	7
August	0	0	1,835	1,835	8
September	0	0	2,558	2,558	9
October	0	0	2,818	2,818	10
November	0	0	3,122	3,122	11
December	0	0	2,921	2,921	12
Total for year	0	0	31,670	31,670	
Less: Measured or estimated water used in main flushing and water treatment during year				632	13
Less: Other utility use				321	14
Other utility use explanation:					15
WATER USED ON FIRE CALLS - 53,000;					
ESTIMATED WATER LOSS ON MAIN BREAKS - 260,000;					
WATER USED FOR TESTING - 8,000					
Water pumped into distribution system				30,717	16
Less: Water sold				27,388	17
Losses and unaccounted for				3,329	18
Percent unaccounted for to the nearest whole percent (%)				11%	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				248	21
Date of maximum: 4/15/2000					22
Cause of maximum:					23
FLUSHING HYDRANTS; WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				55	24
Date of minimum: 3/10/2000					25
Total KWH used for pumping for the year				25,519	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

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)	
NORTH SIXTH STREET	1	80	8	187,000	Yes	1
SOUTH 8TH STREET	2	110	12	49,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	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		9 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 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER	WELL 1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	3
Year constructed	1940	1940	4
Primary material (earthen, steel, concrete, other)	STEEL	OTHER	5
Elevation difference in feet (See Headnote 3.)	138	2	6
Total capacity in gallons	65,000	83,000	7
WATER TREATMENT PLANT			8
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.)	0.4900	0.1870	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	0	0	0	797	1
M	S	1.500	628	0	0	0	628	2
M	S	2.000	1,870	0	0	0	1,870	3
M	S	2.500	340	0	0	0	340	4
M	D	6.000	39,163	2	2	0	39,163	5
M	D	8.000	5,140	483	250	0	5,373	6
P	D	8.000	75	0	0	0	75	7
M	T	12.000	580	0	0	0	580	8
Total Within Municipality			48,593	485	252	0	48,826	
Total Utility			48,593	485	252	0	48,826	

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	0	0	0	343	54	1
M	1.000	30	1	0	0	31	1	2
M	2.000	11	0	0	0	11	1	3
M	4.000	1	0	0	0	1	0	4
Total Utility		385	1	0	0	386	56	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

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	565	20	30	0	555	51	1
1.000	12	0	0	0	12	2	2
1.500	7	0	0	0	7	1	3
2.000	4	0	0	0	4	2	4
3.000	1	0	0	0	1	0	5
4.000	2	0	0	0	2	2	6
Total:	591	20	30	0	581	58	

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	396	46	1	1	5	106	555	1
1.000	0	8	0	0	0	4	12	2
1.500	0	4	0	0	1	2	7	3
2.000	1	0	1	1	1	0	4	4
3.000	0	0	1	0	0	0	1	5
4.000	0	0	0	1	1	0	2	6
Total:	397	58	3	3	8	112	581	

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	0	0	0	1
Within Municipality	68	1	0	0	69	2
Total Fire Hydrants	68	1	0	0	69	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	69
Number of distribution system valves end of year:	81
Number of distribution valves operated during year:	40

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

This adjustment was an audit adjustment to accrue the outlay that was not paid until 2001.

Water Mains (Page W-15)

There was a water main extension to service a property annexed into the village. The cost of this attributed to the property will be passed onto the property owner through special assessments. The other portion will be financed by the village because it does pass through property not annexed into the village and not connected to the system. If they would connect to the system at a future date, these costs will then be passed onto them through special assessments. The special assessment has not been entered onto the books because the contract was not closed out until 2001. The entry will be made in 2001.

Water Services (Page W-16)

A 1" service lateral was installed to service a property annexed into the village. Cost of this will be passed onto the property owner through special assessments and the cost of such later will be \$640.00 as outlined in our current rate file. The special assessment has not been recorded in 2000 because the contract was not closed out until 2001. The entry will be made in 2001.
