



3015 (02-09-04)

ANNUAL REPORT

OF

Name: HOBART UTILITY DISTRICT

Principal Office: 2990 S PINE TREE RD
ONEIDA, WI 54155

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: HOBART UTILITY DISTRICT

Utility Address: 2990 S PINE TREE RD
ONEIDA, WI 54155

When was utility organized? 11/3/1997

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR PHIL FLEIGLE

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

2990 S. PINE TREE ROAD
ONEIDA, WI 54155

Telephone: (920) 869 - 1011

Fax Number: (920) 869 - 2048

E-mail Address: phil@hobart-wi.org

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

Name: TOM KARMAN, CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES SC

2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

E-mail Address: karmant@scheckcpa.com

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: TOM KARMAN, CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES SC
2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

E-mail Address: karmant@schenckcpa.com

Date of most recent audit report: 12/31/2000

Period covered by most recent audit: 1/1/2000 - 12/31/2000

Names and titles of utility management including manager or superintendent:

Name: MR PHIL FLEIGLE

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
2990 S. PINE TREE ROAD
ONEIDA, WI 54155

Telephone: (920) 869 - 1011

Fax Number: (920) 869 - 2048

E-mail Address: phil@hobart-wi.org

Name of utility commission/committee: Public Works Committee

Names of members of utility commission/committee:

- ROGER BOETTCHER
 - TERRY BUSH
 - JAY EHRFURTH
 - KEITH JOHNSON
 - JERRY PAHL
 - JIM PYLE
 - BRIAN STURDEVANT
 - JIM WEYERS
-

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: VILLAGE OF ASHWAUBENON
2155 HOLMGREN WAY
GREEN BAY, WI 54305

Contact Person: MR RON GAUTHIER
Title: DIRECTOR OF WATER WORKS
Telephone: (920) 492 - 2337
Fax Number: (920) 492 - 2341

E-mail Address:

Contract/Agreement beginning-ending dates: 10/4/1996 10/4/2006

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

AGREEMENT FOR PROVISION OF SAFE POTABLE WATER.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	379,774	217,110	1
Operating Expenses:			
Operation and Maintenance Expense (401)	189,374	165,584	2
Depreciation Expense (403)	117,336	81,824	3
Amortization Expense (404)	0	0	4
Taxes (408)	99,501	60,092	5
Total Operating Expenses	406,211	307,500	
Net Operating Income	(26,437)	(90,390)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(26,437)	(90,390)	
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)	148,539	14,177	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	148,539	14,177	
Total Income	122,102	(76,213)	
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	122,102	(76,213)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	276,499	233,039	13
Amortization of Debt Discount and Expense (428)	5,560	27,907	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	282,059	260,946	
Net Income	(159,957)	(337,159)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(568,210)	(231,051)	19
Balance Transferred from Income (433)	(159,957)	(337,159)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	1,973	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(730,140)	(568,210)	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND INVESTMENTS	34,523	4
INTEREST ON SPECIAL ASSESSMENTS	114,016	5
Total (Acct. 419):	148,539	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
1999 AUDIT ADJUSTMENTS	1,973	10
Total (Acct. 435)--Debit:	1,973	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)		
Total operating revenues	379,774	0	0	0	379,774	1	
Less: interdepartmental sales	0		0	0	0	2	
Less: interdepartmental rents					0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	379,774	0	0	0	379,774		

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,289,638	6,098,372	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	259,281	139,817	2
Net Utility Plant	7,030,357	5,958,555	
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)	2,681,956	3,078,941	6
Special Funds (125)	894,388	570,229	7
Total Other Property and Investments	3,576,344	3,649,170	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	2	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,654	22,536	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	2,692,697	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	5,654	2,715,235	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	105,633	55,813	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	105,633	55,813	
Total Assets and Other Debits	10,717,988	12,378,773	

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)	180,272	180,272	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(730,140)	(568,210)	23
Total Proprietary Capital	(549,868)	(387,938)	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	6,905,000	7,185,000	26
Total Long-Term Debt	6,905,000	7,185,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,354	105,135	28
Payables to Municipality (233)	0	1,177,795	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	14,409	68,721	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	18,763	1,351,651	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,344,093	4,230,060	38
Total Liabilities and Other Credits	10,717,988	12,378,773	

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)	7,157,747	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)	131,891				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	7,289,638	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	259,281	0	0	0	9
Total Accumulated Provision	259,281	0	0	0	
Net Utility Plant	7,030,357	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	139,817				139,817	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	117,336				117,336	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,234				2,234	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	119,570	0	0	0	119,570	13
Debits during year						14
Book cost of plant retired	106				106	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	106	0	0	0	106	19
Balance End of Year	259,281	0	0	0	259,281	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	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	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	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Note Anticipation Note	5,560	428	105,633	1
Total			<u><u>105,633</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	180,272	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>180,272</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)	
Other Long-Term Debt (224)					
Note anticipation note	12/15/2000	12/15/2005	5.10%	4,570,000	1
NOTE ANTICIPATION NOTE	06/15/1999	06/01/2001	4.15%	2,335,000	2
Total for Account 224				6,905,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	99,501	2
Charged electric department expense		3
Charged sewer department expense	534	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>100,035</u>	
Taxes paid during year:		
County, state and local taxes	93,560	6
Social Security taxes	5,983	7
PSC Remainder Assessment	492	8
Other (explain):		
NONE		9
Total payments and other debits	<u>100,035</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1998 NOTE ANTICIPATION NOTE	7,071	182,155	189,226	0	3
1999 NOTE ANTICIPATION NOTE	61,650	83,917	141,585	3,982	4
2000 NOTE ANTICIPATION NOTE		10,427		10,427	5
Subtotal	68,721	276,499	330,811	14,409	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	68,721	276,499	330,811	14,409	

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	4,230,060	0	0	0	0	4,230,060	1
Add credits during year:							
For Services						0	2
For Mains	201,580					201,580	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
REFUNDS FOR METERS	87,547					87,547	5
Balance End of Year	4,344,093	0	0	0	0	4,344,093	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						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		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	2,321,988	2
DEFERRED SPECIAL ASSESSMENTS	359,968	3
Total (Acct. 124):	2,681,956	
Special Funds (125):		
CONSTRUCTION RESERVE	30,000	4
DEBT SERVICE RESERVE	864,388	5
Total (Acct. 125):	894,388	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,654	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	5,654	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		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	17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	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	6,072,088	0	0	0	6,072,088	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	199,549	0	0	0	199,549	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,287,076	0	0	0	4,287,076	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,585,463	0	0	0	1,585,463	
Net Operating Income	(26,437)	0	0	0	(26,437)	8
Net Operating Income as a percent of Average Net Rate Base						
	-1.67%	N/A	N/A	N/A	-1.67%	

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	180,272	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(649,175)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	(468,903)	
Net Income		
Net Income	(159,957)	5
 Percent Return on Proprietary Capital	 N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The utility was authorized a rate increase effective for the second half of 2000.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contract Operations (Page iv)

-----Original Message-----

From: Cindy Kocken [mailto:cindy@HOBART-WI.ORG]
Sent: Thursday, July 05, 2001 1:48 PM
To: 'leege@psc.state.wi.us'
Subject: 2000 Analytical Review Response

Dear Mr. Leege:

Here is the information that you requested:

1. The public fire protection charge will be adjusted in 2001.
2. Some of the special assessments for mains placed in service during 2000 were actually billed during 1999. The 1999 annual report shows main additions of approximately \$630,000 while the actual customer contributions are approximately \$1,560,000.
3. As noted in 2) above, a portion of the 1999 special assessments related to plant placed in service during 2000. Since the final project cost detail was not available at the end of 1999, all customer contributions were reported as contributions for mains. Therefore, \$282,573 of the 1999 customer contributions were reported as contributions should be reclassified in 2000 to report the contributions for service additions.
4. An engineering study was performed regarding the number of services. Based upon that study, it was determined that the actual number of services are as follows:
 - 1" 917
 - 1 1/2" 83
 - 2" 7

Please let me know if you have any questions.

Sincerely,

Cindy Kocken-Deputy Clerk/Treasurer
Town of Hobart
2990 S. Pine Tree Road
Oneida, WI 54155
Phone: (920) 869-3803 Fax: (920) 869-2048
E-mail: cindy@hobart-wi.org
Population: (5,090)

I spoke with Cindy on 8/15/01, asked her to fax me a revised Water Services schedule, page W-16.
PJL

FINANCIAL SECTION FOOTNOTES

Rcvd fax from Tom Karman on 8/17 containing updated services schedule.
Review closed.
PJJ

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 30, 2001

Mr. Phil Fleigle, Director of Public Works
Town of Hobart Water Utility
2990 South Pine Tree Road
Oneida, WI 54155-9041

2000 Analytical Review DWCCA-2573-PJL

Dear Mr. Fleigle:

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. As part of our review of the 2000 annual reports we are checking the Public Fire Protection Service calculations used to arrive at the figure reported on line 1 of the Other Operating Revenues (Water) schedule on page W-4. Our calculation of \$141,973.45 differed from yours by \$36,820.55. It appears that the utility did not prorate its calculation which is necessary due to the rate case implemented in 2000. Please adjust your 2001 annual report accordingly using the "Other" line for Account 463 and note that in any year that new rates becomes effective, it is necessary to prorate the Public Fire Protection calculation based on how many days of the year each rate is in effect.
2. Please provide an explanation of the difference between the \$1,668,559 reported for additions during the year for Account 343, Transmission and Distribution Mains in column (c) of the Water Utility Plant in Service schedule on page W-8 and the \$201,580 reported as Contributions in Aid of Construction for water mains in Account 271 on page F-17.
3. Given that it is reported in the footnotes of the Water Services schedule on page W-16 that the new services are paid for by customers or developers, please explain why there are no contributions for water services reported in Account 271 on page F-17.
4. During our review, we noted 584 services in use reported in the Water Services schedule and 72 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.

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 it is convenient for you to respond by e-mail,

FINANCIAL SECTION FOOTNOTES

please do so. My e-mail address is leegep@psc.state.wi.us. 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:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\2573.doc

SEE NEXT PAGE FOR RESPONSE.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	355,615	1
Total Sales of Water	355,615	
Other Operating Revenues		
Forfeited Discounts (470)	384	2
Other Water Revenues (474)	23,775	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	24,159	
Total Operating Revenues	379,774	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	119,886	5
General Operating Expenses (680-690)	69,488	6
Total Operation and Maintenance Expenses	189,374	
Other Operating Expenses		
Depreciation Expense (403)	117,336	7
Amortization Expense (404)		8
Taxes (408)	99,501	9
Total Other Operating Expenses	216,837	
Total Operating Expenses	406,211	
NET OPERATING INCOME	(26,437)	

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				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	675	46,431	171,969	4
Commercial	27	898	3,793	5
Industrial				6
Total Metered Sales to General Customers (461)	702	47,329	175,762	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		178,794	8
Other Sales to Public Authorities (464)	1	295	1,059	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 704	 47,624	 355,615	

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)	178,794	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	178,794	
Forfeited Discounts (470):		
Customer late payment charges	384	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	384	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,964	7
Other (specify):		
WATER TESTING	3,978	8
INSPECTION FEES	5,375	9
WELL OPERATION PERMITS	7,660	10
OTHER SERVICE REVENUES	4,798	11
Total Other Water Revenues (474)	23,775	
Amortization of Construction Grants (475):		
NONE		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)	49,822	1
Purchased Water (610)	8,625	2
Fuel or Power Purchased for Pumping (620)	25,989	3
Chemicals (630)	8,380	4
Supplies and Expenses (640)	18,187	5
Repairs of Water Plant (650)	8,883	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	119,886	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	32,209	8
Office Supplies and Expenses (681)	3,819	9
Outside Services Employed (682)	16,382	10
Insurance Expense (684)	2,184	11
Employees Pensions and Benefits (686)	13,002	12
Regulatory Commission Expenses (688)	876	13
Miscellaneous General Expenses (689)	1,016	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	69,488	
Total Operation and Maintenance Expenses	189,374	

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		93,560	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		534	2
Net property tax equivalent		93,026	
Social Security		5,983	3
PSC Remainder Assessment		492	4
Other (specify): NONE			5
Total tax expense		99,501	

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			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198415				3
County tax rate	mills		5.426425				4
Local tax rate	mills		3.331963				5
School tax rate	mills		11.770199				6
Voc. school tax rate	mills		1.379917				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.106919				10
Less: state credit	mills		1.692437				11
Net tax rate	mills		20.414482				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.331963				14
Combined School Tax Rate	mills		13.150116				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.482079				17
Total Tax Rate	mills		22.106919				18
Ratio of Local and School Tax to Total	dec.		0.745562				19
Total tax net of state credit	mills		20.414482				20
Net Local and School Tax Rate	mills		15.220262				21
Utility Plant, Jan. 1	\$	6,098,372	6,098,372				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	6,098,372	6,098,372				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,098,372	6,098,372				26
Assessment Ratio	dec.		1.007990				27
Assessed Value	\$	6,147,098	6,147,098				28
Net Local & School Rate	mills		15.220262				29
Tax Equiv. Computed for Current Year	\$	93,560	93,560				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	93,560					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		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	8,936		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	319,807		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	75		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	328,818	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	240,105		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	248,694		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,575		20
Total Pumping Plant	496,374	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	22,926		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			8,936 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			319,807 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			75 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	328,818
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			240,105 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			248,694 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			7,575 20
Total Pumping Plant	0	0	496,374
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			22,926 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)	555,657		26
Transmission and Distribution Mains (343)	2,592,184	1,668,559	27
Fire Mains (344)	0		28
Services (345)	622,502	282,573	29
Meters (346)	69,651	23,288	30
Hydrants (348)	298,318	197,003	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,161,238	2,171,423	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	4,986,430	2,171,423	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	4,986,430	2,171,423	

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)			555,657 26
Transmission and Distribution Mains (343)			4,260,743 27
Fire Mains (344)			0 28
Services (345)			905,075 29
Meters (346)	106		92,833 30
Hydrants (348)			495,321 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	106	0	6,332,555
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	106	0	7,157,747
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	106	0	7,157,747

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	525		3,917	4,442	1
February	475		3,673	4,148	2
March	573		3,792	4,365	3
April	741		4,309	5,050	4
May	912		4,985	5,897	5
June	741		4,369	5,110	6
July	1,032		5,564	6,596	7
August	905		5,599	6,504	8
September	725		4,568	5,293	9
October	815		4,999	5,814	10
November	687		4,122	4,809	11
December	932		5,182	6,114	12
Total for year	9,063	0	55,079	64,142	
Less: Measured or estimated water used in main flushing and water treatment during year				1,640	13
Less: Other utility use				10,000	14
Other utility use explanation: FIRE DEPARTMENT					15
Water pumped into distribution system				52,502	16
Less: Water sold				47,624	17
Losses and unaccounted for				4,878	18
Percent unaccounted for to the nearest whole percent (%)				9%	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				629	21
Date of maximum: 10/23/2000					22
Cause of maximum: MAIN FLUSHING					23
Minimum gallons pumped by all methods in any one day during reporting year				26	24
Date of minimum: 8/18/2000					25
Total KWH used for pumping for the year				155,121	26
If water is purchased: Vendor Name: ASHWAUBENON WATER DEPARTMENT					27
Point of Delivery: 1680 E ADAM DRIVE					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)	
1229 PLEASANT VALLER DR	1	860	12	1,046	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	6349-805-5833M			1
Location	1229 PLEASANT VALLEY			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	GOULDS PUMP INC.			5
Year Installed	1998			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,000			8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC/CAT.			10
Year Installed	1998			11
Type	ELECTRIC			12
Horsepower	200			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1998		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	105		6
Total capacity in gallons	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4400		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	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)	
P	D	6.000	11,477	29	0	0	11,506	1
P	D	8.000	73,111	2,539	0	0	75,650	2
P	D	10.000	6,946	0	0	0	6,946	3
P	D	12.000	47,627	0	0	0	47,627	4
P	D	16.000	10,778	0	0	0	10,778	5
Total Within Municipality			149,939	2,568	0	0	152,507	
Total Utility			149,939	2,568	0	0	152,507	

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)	
P	1.000	633	26	0	258	917	135	1
P	1.500	53	0	0	30	83		2
P	2.000	24	0	0	(17)	7		3
P	6.000	4	0	0	(4)	0		4
Total Utility		714	26	0	267	1,007	135	

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)	
0.750	668	183	1	0	850	0	1
1.000	16	5	0	0	21	0	2
1.500	1	0	0	0	1	0	3
3.000	3	0	0	0	3	0	4
Total:	688	188	1	0	875	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	663	23	0	0	1	163	850	1
1.000	10	5	0	0	0	6	21	2
1.500	1	0	0	0	0	0	1	3
3.000	0	0	0	1	2	0	3	4
Total:	674	28	0	1	3	169	875	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	249	5			254	2
Total Fire Hydrants	249	5	0	0	254	
Flushing Hydrants						
	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:	254
Number of distribution system valves end of year:	364
Number of distribution valves operated during year:	222

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #620 - Fuel purchased for pumping - In prior years, the Town purchased a portion of its water system from a private individual. Subsequently, the individual continued to pay the power bill for water pumping, even though the responsibility rested with the Town utility. The individual discovered the error in 2000 and billed the Town utility approximately \$24,000 for pumping costs incurred and paid.

Account #630- Chemicals - Additional chemical cost was incurred as the utility pumped more of its own well water which required chemical treatment.

Account #680 - Administrative and general salaries - Payroll costs increased as the utility had a full year of all employee costs charged to the water operation.

Water Utility Plant in Service (Page W-08)

Additions to plant are financed by charges to developers or customers based upon the actual cost of the improvements.

Water Mains (Page W-15)

Mains are financed by contributions from customers or developers and are based upon actual costs.

Water Services (Page W-16)

Services are financed by charges to customers or developers based upon actual costs.

Adjustments are per fax received from Tom Karman of Schenck & Asso. on 8/17/01.

PJL

Meters (Page W-17)

Since the water system is new, no meters were tested during the year.
