



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF SOMERSET WATER UTILITY

---

Principal Office: 110 SPRING STREET  
P.O. BOX 356  
SOMERSET, WI 54025

---

For the Year Ended: DECEMBER 31, 1998

---

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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** VILLAGE OF SOMERSET WATER UTILITY

**Utility Address:** 110 SPRING STREET  
P.O. BOX 356  
SOMERSET, WI 54025

**When was utility organized?** 10/29/1929

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

---

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

**Name:** MS PAMELA DONOHOE  
**Title:** VILLAGE CLERK TREASURER

**Office Address:**  
110 SPRING STREET  
P.O. BOX 356  
SOMERSET, WI 54025

**Telephone:** (715) 247 - 3395

**Fax Number:** (715) 247 - 5790

**E-mail Address:** VILLAGE @ WIN.BRIGHT.NET

---

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

**Name:** MR THOMAS G. KORTAS CPA  
**Title:**

**Office Address:** TRACEY & THOLE, S.C.  
502 SECOND STREET  
HUDSON, WI 54025

**Telephone:** (715) 386 - 0535

**Fax Number:** (715) 386 - 2391

**E-mail Address:**

---

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

---

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

**Name:** MR THOMAS G. KORTAS CPA  
**Title:**

**Office Address:** TRACY & THOLE, S.C.  
502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 0535

**Fax Number:** (715) 386 - 2391

**E-mail Address:**

**Date of most recent audit report:** 4/20/1998

**Period covered by most recent audit:** 1997

### IDENTIFICATION AND OWNERSHIP

---

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

---

**Name:** MR EUGENE L'ALLIER

**Title:** WATER UTILITY SUPERINTENDENT

**Office Address:**

110 SPRING STREET  
P.O. BOX 356  
SOMERSET, WI 54025

**Telephone:** (715) 247 - 5555

**Fax Number:** (715) 247 - 5790

**E-mail Address:**

---

**Name of utility commission/committee:** PUBLIC WORKS COMMITTEE

---

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

MR BARRY BREault, PUBLIC WORKS COMM.  
MR DWAYNE JACOBS, PUBLIC WORKS COMM. CHAIR  
MR RICHARD KOHLER, PUBLIC WORKS COMM.

---

**Is sewer service rendered by the utility?** NO

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO

**Date of Ordinance:** [REDACTED]

---

**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:**

---

**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:**

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	201,682	183,625	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	87,328	75,584	2
Depreciation Expense (403)	35,902	28,483	3
Amortization Expense (404)	0	0	4
Taxes (408)	37,261	36,682	5
<b>Total Operating Expenses</b>	<b>160,491</b>	<b>140,749</b>	
<b>Net Operating Income</b>	<b>41,191</b>	<b>42,876</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>41,191</b>	<b>42,876</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	9,266	6,123	9
Miscellaneous Nonoperating Income (421)	33,000	0	10
<b>Total Other Income</b>	<b>42,266</b>	<b>6,123</b>	
<b>Total Income</b>	<b>83,457</b>	<b>48,999</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>83,457</b>	<b>48,999</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	37,729	18,307	13
Amortization of Debt Discount and Expense (428)	3,908	2,721	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	13,129	12,495	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>54,766</b>	<b>33,523</b>	
<b>Net Income</b>	<b>28,691</b>	<b>15,476</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	360,384	340,633	19
Balance Transferred from Income (433)	28,691	15,476	20
Miscellaneous Credits to Surplus (434)	0	4,275	21
Miscellaneous Debits to Surplus--Debit (435)	3,768	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>385,307</b>	<b>360,384</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest on checking account and investments	2,848	4
Interest on special assessments	6,418	5
<b>Total (Acct. 419):</b>	<b>9,266</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
Reimbursement of bond interest expense by TID #2	33,000	6
<b>Total (Acct. 421):</b>	<b>33,000</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
Increase in appropriated earned surplus	3,768	10
<b>Total (Acct. 435)--Debit:</b>	<b>3,768</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	201,682	0	0	0	<b>201,682</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>201,682</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>201,682</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,975,474	1,883,092	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	312,568	275,132	2
<b>Net Utility Plant</b>	<b>1,662,906</b>	<b>1,607,960</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	480,709	480,709	5
Other Investments (124)	72,078	87,976	6
Special Funds (125)	11,651	7,883	7
<b>Total Other Property and Investments</b>	<b>564,438</b>	<b>576,568</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	152,342	138,594	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	47,199	48,240	11
Other Accounts Receivable (143)	351	351	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	24,298	16,461	14
Materials and Supplies (150)	3,489	3,399	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>227,679</b>	<b>207,045</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	34,964	38,873	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>34,964</b>	<b>38,873</b>	
<b>Total Assets and Other Debits</b>	<b>2,489,987</b>	<b>2,430,446</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	304,705	304,705	<b>21</b>
Appropriated Earned Surplus (215)	11,651	7,883	<b>22</b>
Unappropriated Earned Surplus (216)	385,307	360,384	<b>23</b>
<b>Total Proprietary Capital</b>	<b>701,663</b>	<b>672,972</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	676,755	686,660	<b>24</b>
Advances from Municipality (223)	244,382	269,020	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>921,137</b>	<b>955,680</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)		850	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	34,739	34,739	<b>31</b>
Interest Accrued (237)	1,401	8,810	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>36,140</b>	<b>44,399</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	192,490	178,212	<b>36</b>
<b>Total Deferred Credits</b>	<b>192,490</b>	<b>178,212</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	638,557	579,183	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,489,987</b>	<b>2,430,446</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,975,474	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	1,975,474	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	312,568	0	0	0	9
<b>Total Accumulated Provision</b>	312,568	0	0	0	
<b>Net Utility Plant</b>	1,662,906	0	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	275,132				<b>275,132</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	35,902				<b>35,902</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,594				<b>1,594</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>37,496</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,496</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	60				<b>60</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60</b>	<b>19</b>
<b>Balance End of Year</b>	<b>312,568</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>312,568</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.03%					<b>22</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	3,489	3,399
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<u>3,489</u>	<u>3,399</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
\$221,872 MORTGAGE REVENUE BONDS	1,023	428	8,369	1
\$320,000 G.O. NOTES	72	428	1,476	2
\$790,000 G.O. NOTE	437	428	1,640	3
\$790,000 MORTGAGE REVENUE BONDS	1,374	428	16,204	4
UNAMORTIZED DEBT REFUNDING LOSS	653	428	5,262	5
<b>Total</b>			<b>32,951</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				6
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	304,705	1
<b>Changes during year (explain):</b>		2
<b>Balance end of year</b>	<b>304,705</b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS - 11/1/95	11/01/1995	07/01/2012	5.00%	196,119	<b>1</b>
MORTGAGE REVENUE BONDS - 10/1/97	10/01/1997	07/01/2017	5.00%	480,636	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>676,755</b>	

**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)	
<b>Advances (223)</b>					
G.O. PROMISSORY NOTE - 10/12/94	10/12/1994	11/24/1999	6.00%	33,000	<b>1</b>
G.O. PROMISSORY NOTE - 12/1/96	12/01/1996	12/01/2006	5.00%	124,153	<b>2</b>
G.O. PROMISSORY NOTE - 2/1/97	02/01/1997	02/01/2006	5.00%	33,901	<b>3</b>
G.O. PROMISSORY NOTE - 10/1/97	10/01/1997	07/01/2017	5.00%	53,328	<b>4</b>
<b>Total for Account 223</b>				<b>244,382</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	34,739	1
<b>Accruals:</b>		
Charged water department expense	37,261	2
Charged electric department expense		3
Charged sewer department expense	792	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>38,053</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	34,739	6
Social Security taxes	3,075	7
PSC Remainder Assessment	239	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>38,053</b>	
<b>Balance end of year</b>	<b>34,739</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
MORTGAGE REVENUE BONDS - 11/1/95	0	11,329	11,329	0	1
MORTGAGE REVENUE BONDS - 10/1/97	6,600	26,400	33,000	0	2
<b>Subtotal</b>	<b>6,600</b>	<b>37,729</b>	<b>44,329</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
G.O. PROMISSORY NOTE - 12/1/96	542	6,447	6,502	487	3
G.O. PROMISSORY NOTE - 10/12/94	250	2,371	2,406	215	4
G.O. PROMISSORY NOTE - 9/17/96	0			0	5
G.O. PROMISSORY NOTE - 2/1/97	762	1,690	1,753	699	6
G.O. PROMISSORY NOTE - 10/1/97	656	2,621	3,277	0	7
<b>Subtotal</b>	<b>2,210</b>	<b>13,129</b>	<b>13,938</b>	<b>1,401</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,810</b>	<b>50,858</b>	<b>58,267</b>	<b>1,401</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	579,183	0	0	0	0	<b>579,183</b>	1
<b>Add credits during year:</b>							
For Services	19,086					<b>19,086</b>	2
For Mains	34,356					<b>34,356</b>	3
<b>Other (specify):</b>							
For Hydrants	5,932					<b>5,932</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>638,557</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>638,557</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	100,284					<b>100,284</b>	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)	
<b>Investment in Municipality (123):</b>		
Advance to TID #2	480,709	1
<b>Total (Acct. 123):</b>	<b>480,709</b>	
<b>Other Investments (124):</b>		
Special assessments receivable	72,078	2
<b>Total (Acct. 124):</b>	<b>72,078</b>	
<b>Special Funds (125):</b>		
Debt service sinking funds	11,651	3
<b>Total (Acct. 125):</b>	<b>11,651</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	47,199	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>47,199</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
Non-resident delinquent water bill	351	11
<b>Total (Acct. 143):</b>	<b>351</b>	
<b>Receivables from Municipality (145):</b>		
1998 tax roll items	24,298	12
<b>Total (Acct. 145):</b>	<b>24,298</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<hr/>		
<b>Payables to Municipality (233):</b>		
NONE		16
<b>Total (Acct. 233):</b>	<b>0</b>	
<hr/>		
<b>Other Deferred Credits (253):</b>		
Deferred TID #2 contribution (deferred until payment received)	192,490	17
<b>Total (Acct. 253):</b>	<b>192,490</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	1,849,136	0	0	0	1,849,136	1
Materials and Supplies	3,444	0	0	0	3,444	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	293,850	0	0	0	293,850	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	608,870	0	0	0	608,870	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>949,860</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>949,860</b>	
Net Operating Income	41,191	0	0	0	41,191	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>4.34%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.34%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	304,705	1
Appropriated Earned Surplus	9,767	2
Unappropriated Earned Surplus	372,845	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>687,317</b>	
<b>Net Income</b>		
Net Income	28,691	5
<b>Percent Return on Proprietary Capital</b>	<b>4.17%</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

---

**1. Acquisitions.**

NONE

---

**2. Leaseholder changes.**

NONE

---

**3. Extensions of service.**

NONE

---

**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 (Page iv)

August 11, 1999

Ms. Pamela Donohoe, Village Clerk Treasurer  
Village of Somerset Water Utility  
110 Spring Street  
P.O. Box 356  
Somerset, WI 54025-0356

1998 Analytical Review DWCCA-5550-PJL

Dear Ms. Donohoe:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. With the exception of the following paragraph, we found no items in our review. You may consider our review closed. Thank you for your efforts in preparing your 1998 annual report.

Your 1998 annual report was filed after the due date of April 1, 1999. Wis. Stat. § 196.07(1) require annual reports to be filed on or before April 1st. If a utility fails to file an annual report by the due date, the Commission may prepare the report from the utility records charging the utility all expenses in preparing the report, plus a penalty equal to 50% of the amount of the expenses. Please implement timetables for closing of your 1999 financial records and completion of the financial audit to enable timely filing of your 1999 annual report.

If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

PJL:tlk:w:\compl\analytical review letters\Aug 11 1999 rev letters L 1.doc

cc: Mr. Dwayne Jacobs, Chairman

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	198,356	1
<b>Total Sales of Water</b>	<b>198,356</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,461	2
Other Water Revenues (474)	1,865	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>3,326</b>	
<b>Total Operating Revenues</b>	<b>201,682</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	47,868	5
General Operating Expenses (680-690)	39,460	6
<b>Total Operation and Maintenance Expenses</b>	<b>87,328</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	35,902	7
Amortization Expense (404)		8
Taxes (408)	37,261	9
<b>Total Other Operating Expenses</b>	<b>73,163</b>	
<b>Total Operating Expenses</b>	<b>160,491</b>	
<b>NET OPERATING INCOME</b>	<b>41,191</b>	

### WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	444	21,708	73,990	4
Commercial	76	14,676	36,048	5
Industrial	19	12,049	17,724	6
<b>Total Metered Sales to General Customers (461)</b>	<b>539</b>	<b>48,433</b>	<b>127,762</b>	
Private Fire Protection Service (462)	8		5,975	7
Public Fire Protection Service (463)	1		57,343	8
Other Sales to Public Authorities (464)	8	2,812	7,276	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>556</b>	<b>51,245</b>	<b>198,356</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	57,343	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>57,343</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,461	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,461</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,865	7
<b>Other (specify):</b> NONE		8
<b>Total Other Water Revenues (474)</b>	<b>1,865</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	28,224	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,481	3
Chemicals (630)		4
Supplies and Expenses (640)	4,059	5
Repairs of Water Plant (650)	5,888	6
Transportation Expenses (660)	1,216	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>47,868</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	10,863	8
Office Supplies and Expenses (681)	2,432	9
Outside Services Employed (682)	5,107	10
Insurance Expense (684)	4,478	11
Employees Pensions and Benefits (686)	16,232	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	348	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>39,460</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>87,328</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		34,739	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		792	2
<b>Net property tax equivalent</b>		<b>33,947</b>	
Social Security		3,075	3
PSC Remainder Assessment		239	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>37,261</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.246162				3
County tax rate	mills		4.780996				4
Local tax rate	mills		8.028402				5
School tax rate	mills		11.687346				6
Voc. school tax rate	mills		1.843502				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.586408</b>				<b>10</b>
Less: state credit	mills		1.727365				11
<b>Net tax rate</b>	mills		<b>24.859043</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.028402</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.530848</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.559250</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.586408</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.810912</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.859043</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.158508</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>1,883,092</b>	1,883,092				22
Materials & Supplies	\$	<b>3,399</b>	3,399				23
<b>Subtotal</b>	\$	<b>1,886,491</b>	<b>1,886,491</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,886,491</b>	<b>1,886,491</b>				<b>26</b>
Assessment Ratio	dec.		0.812800				27
<b>Assessed Value</b>	\$	<b>1,533,340</b>	<b>1,533,340</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.158508</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>30,910</b>	<b>30,910</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	34,739					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>34,739</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,130		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	176,338		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>177,468</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	116,950		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	56,300		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,525		20
<b>Total Pumping Plant</b>	<b>184,775</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,390		23
<b>Total Water Treatment Plant</b>	<b>4,390</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	900		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			1,130 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			176,338 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>177,468</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			116,950 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			56,300 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			11,525 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>184,775</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,390 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>4,390</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			900 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	100,024		<b>26</b>
Transmission and Distribution Mains (343)	865,435	43,251	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	161,848	19,085	<b>29</b>
Meters (346)	61,073	4,676	<b>30</b>
Hydrants (348)	114,487	11,151	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,303,767</b>	<b>78,163</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	17,768		<b>34</b>
Office Furniture and Equipment (372)	4,096		<b>35</b>
Computer Equipment (372.1)	6,285		<b>36</b>
Transportation Equipment (373)	15,809		<b>37</b>
Other General Equipment (379)	8,440		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>52,398</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,722,798</b>	<b>78,163</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>1,722,798</b>	<b>78,163</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			100,024 26
Transmission and Distribution Mains (343)		135,211	1,043,897 27
Fire Mains (344)			0 28
Services (345)		21,316	202,249 29
Meters (346)	60		65,689 30
Hydrants (348)		18,046	143,684 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>60</b>	<b>174,573</b>	<b>1,556,443</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			17,768 34
Office Furniture and Equipment (372)			4,096 35
Computer Equipment (372.1)			6,285 36
Transportation Equipment (373)			15,809 37
Other General Equipment (379)			8,440 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>52,398</b>
<b>Total utility plant in service directly assignable</b>	<b>60</b>	<b>174,573</b>	<b>1,975,474</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>60</b>	<b>174,573</b>	<b>1,975,474</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,045	4,045	1
February			3,596	3,596	2
March			3,894	3,894	3
April			4,162	4,162	4
May			5,428	5,428	5
June			4,347	4,347	6
July			6,436	6,436	7
August			6,341	6,341	8
September			5,594	5,594	9
October			4,751	4,751	10
November			4,066	4,066	11
December			4,625	4,625	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>57,285</b>	<b>57,285</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				500	13
Less: Other utility use				402	14
Other utility use explanation:					15
Running water to prevent freezing					
Water pumped into distribution system				56,383	16
Less: Water sold				51,245	17
Losses and unaccounted for				5,138	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				274	21
Date of maximum: 7/30/1998					22
Cause of maximum:					23
FLUSH HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				73	24
Date of minimum: 6/3/1998					25
Total KWH used for pumping for the year				129,240	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
156 DEPOT STREET	#3	270	24	1,440,000	Yes	<b>1</b>
650 LASER DRIVE	#4	513	24	1,444,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#3	#4	1
Location	WELL #3	WELL #4	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	JOHNSTON	DELTA	5
Year Installed	1978	1987	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	8
Pump Motor or Standby Engine Mfr	CONSOLIDATED	NEWMAN	10
Year Installed	1979	1987	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	125	125	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#3		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1974		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons	250,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	350	0	0	0	350	1
M	D	4.000	4,758	0	0	0	4,758	2
M	D	6.000	19,863	280	0	0	20,143	3
M	D	8.000	21,914	1,635	0	0	23,549	4
M	D	12.000	2,739	4,000	0	0	6,739	5
<b>Total Within Municipality</b>			<b>49,624</b>	<b>5,915</b>	<b>0</b>	<b>0</b>	<b>55,539</b>	
<b>Total Utility</b>			<b>49,624</b>	<b>5,915</b>	<b>0</b>	<b>0</b>	<b>55,539</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	179	0	0	0	179		1
M	1.000	228	21	0	0	249	60	2
M	1.250	6	0	0	0	6		3
M	1.500	39	6	0	0	45		4
M	2.000	11	0	0	0	11		5
M	4.000	4	0	0	0	4	1	6
M	6.000	18	20	0	0	38	20	7
M	8.000	1	0	0	0	1		8
<b>Total Utility</b>		<b>486</b>	<b>47</b>	<b>0</b>	<b>0</b>	<b>533</b>	<b>81</b>	

### METERS

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

#### 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	473	6	2	0	477	85	1
1.000	26	6	0	0	32	4	2
1.250	3	0	0	0	3	1	3
1.500	28	7	0	(3)	32	11	4
2.000	14	1	0	(1)	14	5	5
4.000	2	0	0	0	2	0	6
<b>Total:</b>	<b>546</b>	<b>20</b>	<b>2</b>	<b>(4)</b>	<b>560</b>	<b>106</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	442	24	1	3	0	7	477	1
1.000	2	18	11	0	0	1	32	2
1.250	0	2	1	0	0	0	3	3
1.500	0	25	4	3	0	0	32	4
2.000	0	8	4	2	0	0	14	5
4.000	0	0	0	2	0	0	2	6
<b>Total:</b>	<b>444</b>	<b>77</b>	<b>21</b>	<b>10</b>	<b>0</b>	<b>8</b>	<b>560</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	<b>1</b>
Within Municipality	102	14			116	<b>2</b>
<b>Total Fire Hydrants</b>	<b>102</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>116</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	95
Number of distribution system valves end of year:	182
Number of distribution valves operated during year:	96

---

## WATER OPERATING SECTION FOOTNOTES

---

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

Adjustments reported in column (f) are due to a reclassification of construction work in progress.

---

### Water Mains (Page W-15)

Main additions financed by utility, developers, special assessments and TID #2.

---

### Water Services (Page W-16)

Service additions financed by developers, special assessments and TID #2.

---

### Meters (Page W-17)

Column (e) adjustments are corrections to previously reported meter counts because of inventory corrections.

---

### Hydrants and Distribution System Valves (Page W-18)

Hydrant additions financed by developers, special assessments, TID #2 and utility.

---