



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, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF 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
Title: CPA

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

Telephone: (715) 386 - 0535

Fax Number: (715) 386 - 2391

E-mail Address:

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

Name: MS MINA POESCHEL
Title: PUBLIC WORKS COMMITTEE

Office Address:
204 FIRST STREET
P.O. BOX 246
SOMERSET, WI 54025

Telephone: (715) 247 - 4728

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: MR THOMAS G. KORTAS

Title: CPA

Office Address: TRACEY & THOLE
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 0535

Fax Number: (715) 386 - 2391

E-mail Address:

Date of most recent audit report: 4/29/1999

Period covered by most recent audit: 1998

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT GUNTHER

Title: WATER UTILITY

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

Telephone: (715) 247 - 5555

Fax Number: (715) 247 - 5790

E-mail Address: village@win.bright.net

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR JON MITCHELL, PUBLIC WORKS COMM.
MS MINA POESCHEL, PUBLIC WORKS COMM. CHAIR

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	207,707	201,682	1
Operating Expenses:			
Operation and Maintenance Expense (401)	106,361	87,328	2
Depreciation Expense (403)	38,913	35,902	3
Amortization Expense (404)	0	0	4
Taxes (408)	37,985	37,261	5
Total Operating Expenses	183,259	160,491	
Net Operating Income	24,448	41,191	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	24,448	41,191	
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)	10,259	9,266	9
Miscellaneous Nonoperating Income (421)	26,054	33,000	10
Total Other Income	36,313	42,266	
Total Income	60,761	83,457	
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	60,761	83,457	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	36,920	37,729	13
Amortization of Debt Discount and Expense (428)	3,906	3,908	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	12,788	13,129	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	53,614	54,766	
Net Income	7,147	28,691	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	385,307	360,384	19
Balance Transferred from Income (433)	7,147	28,691	20
Miscellaneous Credits to Surplus (434)	4,879	0	21
Miscellaneous Debits to Surplus--Debit (435)	55	3,768	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)	397,278	385,307	

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 CHECKING ACCOUNT AND INVESTMENTS	5,369	4
INTEREST ON SPECIAL ASSESSMENTS	4,890	5
Total (Acct. 419):	10,259	
Miscellaneous Nonoperating Income (421):		
REIMBURSEMENT OF BOND INTEREST EXPENSE BY TID #2	26,054	6
Total (Acct. 421):	26,054	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
DECREASE IN APPROPRIATED EARNED SURPLUS	4,879	9
Total (Acct. 434):	4,879	
Miscellaneous Debits to Surplus (435):		
1998 AUDIT ADJUSTMENT	55	10
Total (Acct. 435)--Debit:	55	
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	207,707	0	0	0	207,707	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	207,707	0	0	0	207,707	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,025,413	1,975,474	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	350,826	312,568	2
Net Utility Plant	1,674,587	1,662,906	
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)	465,426	480,709	5
Other Investments (124)	54,711	72,078	6
Special Funds (125)	6,772	11,651	7
Total Other Property and Investments	526,909	564,438	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	156,785	152,342	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	51,726	47,199	11
Other Accounts Receivable (143)	351	351	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	15,862	24,298	14
Materials and Supplies (150)	3,212	3,489	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	227,936	227,679	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	32,529	34,964	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	32,529	34,964	
Total Assets and Other Debits	2,461,961	2,489,987	

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)	319,915	304,705	21
Appropriated Earned Surplus (215)	6,772	11,651	22
Unappropriated Earned Surplus (216)	397,278	385,307	23
Total Proprietary Capital	723,965	701,663	
LONG-TERM DEBT			
Bonds (221)	651,640	676,755	24
Advances from Municipality (223)	229,166	244,382	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	880,806	921,137	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	34,739	34,739	31
Interest Accrued (237)	1,202	1,401	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	35,941	36,140	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	182,692	192,490	36
Total Deferred Credits	182,692	192,490	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	638,557	638,557	38
Total Liabilities and Other Credits	2,461,961	2,489,987	

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)	2,025,413	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,025,413	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	350,826	0	0	0	9
Total Accumulated Provision	350,826	0	0	0	
Net Utility Plant	1,674,587	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	312,568				312,568	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	38,913				38,913	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,710				1,710	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
1998 audit adjustment	55				55	12
Total credits	40,678	0	0	0	40,678	13
Debits during year						14
Book cost of plant retired	1,800				1,800	15
Cost of removal	620				620	16
Other debits (specify):						17
					0	18
Total debits	2,420	0	0	0	2,420	19
Balance End of Year	350,826	0	0	0	350,826	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.03%					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	3,212	3,489 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	3,212	3,489

**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)				
\$220,000 G.O. NOTE	346	128	1,667	1
\$320,000 G.O. NOTE	66	428	1,410	2
\$430,000 G.O. NOTE	139	428	1,332	3
\$560,000 MORTGAGE REVENUE BONDS	981	428	7,388	4
\$790,000 G.O. NOTE	392	128	1,248	5
\$790,000 MORTGAGE REVENUE BONDS	1,356	428	14,848	6
UNAMORTIZED DEBT REFUNDING LOSS	626	428	4,636	7
Total			32,529	
Unamortized premium on debt (251)				
NONE	0	0	0	8
Total			0	

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	304,705	1
Changes during year (explain):		
TID #2 PAYMENT FOR PLANT INSTALLED IN PRIOR YEARS	15,210	2
Balance end of year	<u><u>319,915</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)	
MORTGAGE REVENUE BONDS - 11/1/95	11/01/1995	07/01/2012	5.00%	186,214	1
MORTGAGE REVENUE BONDS - 10/1/97	10/01/1997	07/01/2017	5.00%	465,426	2
Total Bonds (Account 221):				651,640	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. PROMISSORY NOTE - 12/1/96	12/01/1996	12/01/2006	5.00%	105,763	1
G.O. PROMISSORY NOTE - 2/1/97	02/01/1997	02/01/2006	5.00%	30,394	2
G.O. PROMISSORY NOTE - 6/1/99	06/01/1999	12/01/2008	4.75%	40,893	3
G.O. PROMISSORY NOTE - 10/1/97	10/01/1997	07/01/2017	5.00%	52,116	4
Total for Account 223				229,166	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	34,739	1
Accruals:		
Charged water department expense	37,985	2
Charged electric department expense		3
Charged sewer department expense	502	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>38,487</u>	
Taxes paid during year:		
County, state and local taxes	34,739	6
Social Security taxes	3,484	7
PSC Remainder Assessment	264	8
Other (explain):		
NONE		9
Total payments and other debits	<u>38,487</u>	
Balance end of year	<u><u>34,739</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)					
MORTGAGE REVENUE BONDS - 11/1/95	0	10,866	10,866	0	1
MORTGAGE REVENUE BONDS - 10/1/97	0	26,054	26,054	0	2
Subtotal	0	36,920	36,920	0	
Advances from Municipality (223)					
G.O. PROMISSORY NOTE - 12/1/96	487	5,778	5,845	420	3
G.O. PROMISSORY NOTE - 10/12/94	215	1,848	2,063	0	4
G.O. PROMISSORY NOTE - 2/1/97	699	1,533	1,599	633	5
G.O. PROMISSORY NOTE - 10/1/97	0	2,594	2,594	0	6
G.O. PROMISSORY NOTE - 6/1/99		1,035	886	149	7
Subtotal	1,401	12,788	12,987	1,202	
Other long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	1,401	49,708	49,907	1,202	

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	638,557	0	0	0	0	638,557	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	638,557	0	0	0	0	638,557	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	100,284					100,284	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):		
ADVANCE TO TID #2	465,426	1
Total (Acct. 123):	465,426	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	54,711	2
Total (Acct. 124):	54,711	
Special Funds (125):		
DEBT SERVICE SINKING FUNDS	6,772	3
Total (Acct. 125):	6,772	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	51,726	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	51,726	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NON-RESIDENT DELINQUENT WATER BILL	351	11
Total (Acct. 143):	351	
Receivables from Municipality (145):		
1999 TAX ROLL ITEMS	15,862	12
Total (Acct. 145):	15,862	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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/>		
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
DEFERRED TID #2 CONTRIBUTION (DEFERRED UNTIL PAYMENT RECEIVED)	182,692	17
Total (Acct. 253):	182,692	

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	2,000,443	0	0	0	2,000,443	1
Materials and Supplies	3,350	0	0	0	3,350	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	331,697	0	0	0	331,697	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	638,557	0	0	0	638,557	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,033,539	0	0	0	1,033,539	
Net Operating Income	24,448	0	0	0	24,448	8
Net Operating Income as a percent of Average Net Rate Base						
	2.37%	N/A	N/A	N/A	2.37%	

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	312,310	1
Appropriated Earned Surplus	9,211	2
Unappropriated Earned Surplus	391,292	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	712,813	
Net Income		
Net Income	7,147	5
Percent Return on Proprietary Capital	1.00%	

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 - Contacts (Page iv)

May 9, 2000

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

1999 Analytical Review DWCCA-5550-PJL

Dear Ms. Donohoe:

The Public Service Commission has completed their analytical review of your 1999 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. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing 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 Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Ms. Mina Poeschel, Public Works Commission Chair

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	205,208	1
Total Sales of Water	205,208	
Other Operating Revenues		
Forfeited Discounts (470)	492	2
Other Water Revenues (474)	2,007	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,499	
Total Operating Revenues	207,707	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	61,783	5
General Operating Expenses (680-690)	44,578	6
Total Operation and Maintenance Expenses	106,361	
Other Operating Expenses		
Depreciation Expense (403)	38,913	7
Amortization Expense (404)		8
Taxes (408)	37,985	9
Total Other Operating Expenses	76,898	
Total Operating Expenses	183,259	
NET OPERATING INCOME	24,448	

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	475	21,821	74,849	4
Commercial	76	14,256	36,650	5
Industrial	18	14,493	20,636	6
Total Metered Sales to General Customers (461)	569	50,570	132,135	
Private Fire Protection Service (462)	8		6,421	7
Public Fire Protection Service (463)	1		59,069	8
Other Sales to Public Authorities (464)	8	3,015	7,583	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	586	53,585	205,208	

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)	59,069	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)	59,069	
Forfeited Discounts (470):		
Customer late payment charges	492	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	492	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,985	7
Other (specify):		
MISCELLANEOUS ITEMS	22	8
Total Other Water Revenues (474)	2,007	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	32,046	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,478	3
Chemicals (630)		4
Supplies and Expenses (640)	9,633	5
Repairs of Water Plant (650)	7,181	6
Transportation Expenses (660)	3,445	7
Total Plant Operation and Maintenance Expenses	61,783	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	16,035	8
Office Supplies and Expenses (681)	3,436	9
Outside Services Employed (682)	3,950	10
Insurance Expense (684)	3,081	11
Employees Pensions and Benefits (686)	17,862	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	214	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	44,578	
 Total Operation and Maintenance Expenses	106,361	

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		502	2
Net property tax equivalent		34,237	
Social Security		3,484	3
PSC Remainder Assessment		264	4
Other (specify): NONE			5
Total tax expense		<u>37,985</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.259475				3
County tax rate	mills		4.472877				4
Local tax rate	mills		8.523110				5
School tax rate	mills		10.823825				6
Voc. school tax rate	mills		1.870549				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.949836				10
Less: state credit	mills		1.702217				11
Net tax rate	mills		24.247619				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.523110				14
Combined School Tax Rate	mills		12.694374				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.217484				17
Total Tax Rate	mills		25.949836				18
Ratio of Local and School Tax to Total	dec.		0.817635				19
Total tax net of state credit	mills		24.247619				20
Net Local and School Tax Rate	mills		19.825692				21
Utility Plant, Jan. 1	\$	1,980,887	1,980,887				22
Materials & Supplies	\$	3,489	3,489				23
Subtotal	\$	1,984,376	1,984,376				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,984,376	1,984,376				26
Assessment Ratio	dec.		0.770800				27
Assessed Value	\$	1,529,557	1,529,557				28
Net Local & School Rate	mills		19.825692				29
Tax Equiv. Computed for Current Year	\$	30,325	30,325				30
Tax Equivalent per 1994 PSC Report	\$	34,739					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	34,739					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)	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
Total Source of Supply Plant	177,468	0	
PUMPING PLANT			
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
Total Pumping Plant	184,775	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,390		23
Total Water Treatment Plant	4,390	0	
TRANSMISSION AND DISTRIBUTION PLANT			
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)
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)			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
Total Source of Supply Plant	0	0	177,468
PUMPING PLANT			
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
Total Pumping Plant	0	0	184,775
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,390 23
Total Water Treatment Plant	0	0	4,390
TRANSMISSION AND DISTRIBUTION PLANT			
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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	100,024		26
Transmission and Distribution Mains (343)	1,043,897	23,604	27
Fire Mains (344)	0		28
Services (345)	202,249	7,209	29
Meters (346)	65,689	5,162	30
Hydrants (348)	143,684	7,981	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,556,443	43,956	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	17,768		34
Office Furniture and Equipment (372)	4,096	209	35
Computer Equipment (372.1)	6,285	2,161	36
Transportation Equipment (373)	15,809		37
Other General Equipment (379)	8,440		38
Other Tangible Property (390)	0		39
Total General Plant	52,398	2,370	
Total utility plant in service directly assignable	1,975,474	46,326	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,975,474	46,326	

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)			100,024 26
Transmission and Distribution Mains (343)		4,197	1,071,698 27
Fire Mains (344)			0 28
Services (345)		660	210,118 29
Meters (346)	550		70,301 30
Hydrants (348)	1,250	556	150,971 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,800	5,413	1,604,012
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			17,768 34
Office Furniture and Equipment (372)			4,305 35
Computer Equipment (372.1)			8,446 36
Transportation Equipment (373)			15,809 37
Other General Equipment (379)			8,440 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	54,768
Total utility plant in service directly assignable	1,800	5,413	2,025,413
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,800	5,413	2,025,413

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			4,733	4,733	1
February			4,411	4,411	2
March			4,531	4,531	3
April			4,286	4,286	4
May			5,476	5,476	5
June			5,990	5,990	6
July			7,941	7,941	7
August			6,923	6,923	8
September			4,559	4,559	9
October			4,963	4,963	10
November			5,419	5,419	11
December			4,595	4,595	12
Total for year	0	0	63,827	63,827	
Less: Measured or estimated water used in main flushing and water treatment during year				500	13
Less: Other utility use				941	14
Other utility use explanation:					15
RUNNING WATER TO PREVENT FREEZING					
Water pumped into distribution system				62,386	16
Less: Water sold				53,585	17
Losses and unaccounted for				8,801	18
Percent unaccounted for to the nearest whole percent (%)				14%	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				359	21
Date of maximum: 7/16/1999					22
Cause of maximum:					23
FLUSH HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				79	24
Date of minimum: 1/5/1999					25
Total KWH used for pumping for the year				133,800	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

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

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
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
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
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	20,143	907	0	0	21,050	3
M	D	8.000	23,549	0	0	0	23,549	4
M	D	12.000	6,739	0	0	0	6,739	5
Total Within Municipality			55,539	907	0	0	56,446	
Total Utility			55,539	907	0	0	56,446	

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	249	4	0	0	253	58	2
M	1.250	6	0	0	0	6		3
M	1.500	45	0	0	0	45		4
M	2.000	11	0	0	0	11		5
M	4.000	4	0	0	0	4		6
M	6.000	38	0	0	0	38	19	7
M	8.000	1	0	0	0	1		8
Total Utility		533	4	0	0	537	77	

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	477	48	5	(1)	519	92	1
1.000	32	0	0	0	32	1	2
1.250	3	0	0	0	3	0	3
1.500	32	1	0	1	34	0	4
2.000	14	1	1	0	14	2	5
4.000	2	0	0	0	2	0	6
Total:	560	50	6	0	604	95	

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	479	24	1	3	0	12	519	1
1.000	2	19	11	0	0	0	32	2
1.250	0	2	1	0	0	0	3	3
1.500	0	26	4	3	0	1	34	4
2.000	0	8	4	2	0	0	14	5
4.000	0	0	0	2	0	0	2	6
Total:	481	79	21	10	0	13	604	

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	116	3	1		118	2
Total Fire Hydrants	116	3	1	0	118	
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:	118
Number of distribution system valves end of year:	185
Number of distribution valves operated during year:	95

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Increase in Supplies and Expense (640) due to additional costs for water testing in 1999.

Increase in Administrative and General Salaries (680) due to hiring of full-time Deputy Clerk-Treasurer in 1999.

Property Tax Equivalent (Water) (Page W-07)

Utility plant Jan. 1 is the audited plant balance.

Water Utility Plant in Service (Page W-08)

Adjustments reported in column (f) are 1998 audit adjustments (additional costs associated with 1998 plant additions). 1999 depreciation calculated using audited 1/1/99 plant balances.

Water Mains (Page W-15)

Water main additions financed by water utility.

Water Services (Page W-16)

Water service additions financed by water utility (Services added in 1999 were not in use at end of 1999).

Hydrants and Distribution System Valves (Page W-18)

Hydrant additions financed by water utility.
