



3015 (02-09-04)

ANNUAL REPORT

OF

Name: OSSEO MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 110 W 8TH STREET
P.O. BOX 308
OSSEO, WI 54758

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OSSEO MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 110 W 8TH STREET

P.O. BOX 308

OSSEO, WI 54758

When was utility organized? 1/1/1928

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JAMES R DEICH

Title: PUBLIC WORKS DIRECTOR

Office Address:

110 W 8TH STREET

OSSEO, WI 54758

Telephone: (715) 597 - 3015

Fax Number: (715) 597 - 3015

E-mail Address:

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

205 E. GRAND AVENUE

EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

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: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

205 E. GRAND AVENUE

EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 4/13/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DALE OLSON

Title: UTILITY SUPERINDENDENT

Office Address:

110 W 8TH STREET
P.O. BOX 308
OSSEO, WI 54758

Telephone: (715) 597 - 3015

Fax Number: (715) 597 - 3015

E-mail Address:

Name of utility commission/committee: OSSEO CITY COUNCIL

Names of members of utility commission/committee:

MR JOHN BECKER, CITY COUNCIL MEMBER
MR TODD KITTLESON, CITY COUNCIL MEMBER

Is sewer service rendered by the utility? YES

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:

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)	362,787	248,864	1
Operating Expenses:			
Operation and Maintenance Expense (401)	123,112	134,858	2
Depreciation Expense (403)	42,412	41,225	3
Amortization Expense (404)	0	341	4
Taxes (408)	65,238	53,625	5
Total Operating Expenses	230,762	230,049	
Net Operating Income	132,025	18,815	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	132,025	18,815	
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)	14,503	12,564	9
Miscellaneous Nonoperating Income (421)	(97,417)	(62,740)	10
Total Other Income	(82,914)	(50,176)	
Total Income	49,111	(31,361)	
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	49,111	(31,361)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	14,424	15,031	13
Amortization of Debt Discount and Expense (428)	341		14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	14,765	15,031	
Net Income	34,346	(46,392)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(470,172)	(425,475)	19
Balance Transferred from Income (433)	34,346	(46,392)	20
Miscellaneous Credits to Surplus (434)	0	1,695	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(435,826)	(470,172)	

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 INVESTMENTS	14,503	4
Total (Acct. 419):	14,503	
Miscellaneous Nonoperating Income (421):		
SEWER OPERATIONS	(97,417)	5
Total (Acct. 421):	(97,417)	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	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	362,787	0	0	0	362,787	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	362,787	0	0	0	362,787	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,667,940	2,640,960	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	555,464	512,354	2
Net Utility Plant	2,112,476	2,128,606	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,572,949	2,558,867	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	607,065	558,429	4
Net Nonutility Property	1,965,884	2,000,438	
Investment in Municipality (123)	0	0	5
Other Investments (124)	46,137	47,886	6
Special Funds (125)	146,645	145,064	7
Total Other Property and Investments	2,158,666	2,193,388	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	67,264	14,581	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	36,032	32,441	11
Other Accounts Receivable (143)	0	34,124	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	134,027	23,253	14
Materials and Supplies (150)	3,725	3,251	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	241,048	107,650	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	5,115	5,456	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	5,115	5,456	
Total Assets and Other Debits	4,517,305	4,435,100	

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)	1,511,153	1,511,153	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(435,826)	(470,172)	23
Total Proprietary Capital	1,075,327	1,040,981	
LONG-TERM DEBT			
Bonds (221)	227,727	237,330	24
Advances from Municipality (223)	162,431	162,431	25
Other long-Term Debt (224)	5,371	1,545	26
Total Long-Term Debt	395,529	401,306	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	13,780	12,791	28
Payables to Municipality (233)	51,594	24,747	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,015	0	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	66,389	37,538	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,980,060	2,955,275	38
Total Liabilities and Other Credits	4,517,305	4,435,100	

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)	2,268,902	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)	399,038				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,667,940	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	555,464	0	0	0	9
Total Accumulated Provision	555,464	0	0	0	
Net Utility Plant	2,112,476	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)	
Balance first of year	512,354				512,354	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	42,412				42,412	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,423				1,423	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	43,835	0	0	0	43,835	13
Debits during year						14
Book cost of plant retired	725				725	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	725	0	0	0	725	19
Balance End of Year	555,464	0	0	0	555,464	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,558,867	14,082		2,572,949	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,558,867	14,082	0	2,572,949	
Less accum. prov. depr. & amort. (122)	558,429	48,636		607,065	3
Net Nonutility Property	2,000,438	(34,554)	0	1,965,884	

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
Other					0	0
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	3,725	3,251
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>3,725</u>	<u>3,251</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)		
Unamortized debt discount & expense (181)				
DEBT DISCOUNT SEWER	341	428	5,115	1
Total			<u>5,115</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,511,153	1
Changes during year (explain):		
NONE		2
Balance end of year	1,511,153	

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)	
1994 MRB WATER	03/01/1994	02/01/2013	4.20%	94,255	1
1994 MRB SEWER	03/01/1994	02/01/2013	4.20%	133,472	2
Total Bonds (Account 221):				227,727	

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)					
ADVANCE FROM GENERAL FUND	01/01/1993	01/01/2005	0.00%	162,431	1
Total for Account 223				162,431	
Other Long-Term Debt (224)					
EQUIPMENT LEASE	02/05/1998	02/05/2001	5.95%	5,371	2
Total for Account 224				5,371	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	65,737	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>65,737</u>	
Taxes paid during year:		
County, state and local taxes	50,676	6
Social Security taxes	14,726	7
PSC Remainder Assessment	335	8
Other (explain):		
NONE		9
Total payments and other debits	<u>65,737</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1994 MRB WATER	0	5,610	5,190	420	1
1994 MRB SEWER	0	7,898	7,303	595	2
Subtotal	0	13,508	12,493	1,015	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
EQUIPMENT LEASE	0	916	916	0	4
Subtotal	0	916	916	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	0	14,424	13,409	1,015	

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	1,207,199	0	0	1,748,076	0	2,955,275	1
Add credits during year:							
For Services	5,200			19,585		24,785	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,212,399	0	0	1,767,661	0	2,980,060	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	46,137	2
Total (Acct. 124):	46,137	
Special Funds (125):		
WATER REPLACEMENT	11,566	3
SEWER RESERVE FUND	58,084	4
WATER RESERVE FUND	76,995	5
Total (Acct. 125):	146,645	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	36,032	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	36,032	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM TIF	109,032	14
DUE FROM TIF 2	24,995	15
Total (Acct. 145):	134,027	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	51,594	19
Total (Acct. 233):	51,594	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

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	2,255,822	0	0	0	2,255,822	1
Materials and Supplies	3,488	0	0	0	3,488	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	533,909	0	0	0	533,909	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,209,799	0	0	0	1,209,799	6
Other (specify):						
NONE					0	7
Average Net Rate Base	515,602	0	0	0	515,602	
Net Operating Income	132,025	0	0	0	132,025	8
Net Operating Income as a percent of Average Net Rate Base						
	25.61%	N/A	N/A	N/A	25.61%	

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	1,511,153	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(452,999)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,058,154	
Net Income		
Net Income	34,346	5
Percent Return on Proprietary Capital	3.25%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 22, 1999

Mr. James R. Deich, Public Works Director
Osseo Municipal Water And Sewer Utility
110 West 8th Street
Osseo, WI 54758-7636

1998 Analytical Review DWCCA-4490-PJL

Dear Mr. Deich:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Given that you report just 4 services added during the year on page W-16 and \$2,739 for additions to Account 345 on page W-8, please explain the large amount reported for contributions in aid of construction for services in Account 271 on page F-17.
2. Please confirm that no interest is charged on the advance from general fund reported in Account 223 on page F-14 and in the future, provide a footnote indicating that fact.
3. During our review, we noted that the utility's water loss reported on page W-10 is very high. Wis. Admin. Code § PSC 185.85 dictates that system losses shall be no greater than 25% for a class D utility. One avenue of assistance for this problem that you may want to consider is the Rural Water Association of Stevens Point. We understand that they do not charge for their time in assisting utilities in investigating leakage and you do not need to be a member of the association to qualify for help. Their number is (715) 344-7778. Their internet home page address is <http://www.wrwa.org>. You will note that they are providing several seminars throughout the state on leak detection between now and the end of the year. You may also call Peter Feneht of our staff at (608) 266-5614 with any questions you may have on this subject.

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

Sincerely,

FINANCIAL SECTION FOOTNOTES

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

PJL:tlk:w:\compl\analytical review letters\July 22 1999 rev letters L 2.doc

cc: Mr. Todd Kittleson, City Council Member

Response received by phone call from Blyann Johnson on 8/3/99.
#1, \$19,585 of the contributions should have been reported for sewer.
#2, no interest is charged.
#3, they replaced a bad meter and fixed some leaks.
Review closed.
PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	359,931	1
Total Sales of Water	359,931	
Other Operating Revenues		
Forfeited Discounts (470)	1,128	2
Other Water Revenues (474)	1,728	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,856	
Total Operating Revenues	362,787	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	71,035	5
General Operating Expenses (680-690)	52,077	6
Total Operation and Maintenance Expenses	123,112	
Other Operating Expenses		
Depreciation Expense (403)	42,412	7
Amortization Expense (404)		8
Taxes (408)	65,238	9
Total Other Operating Expenses	107,650	
Total Operating Expenses	230,762	
NET OPERATING INCOME	132,025	

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	730	30,349	123,992	4
Commercial	21	25,415	57,190	5
Industrial				6
Total Metered Sales to General Customers (461)	751	55,764	181,182	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		162,017	8
Other Sales to Public Authorities (464)	24	7,951	16,732	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	776	63,715	359,931	

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)	162,017	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)	162,017	
Forfeited Discounts (470):		
Customer late payment charges	1,128	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,128	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,294	7
Other (specify):		
MISC	434	8
Total Other Water Revenues (474)	1,728	
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)	42,846	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	13,515	3
Chemicals (630)	1,796	4
Supplies and Expenses (640)	8,508	5
Repairs of Water Plant (650)	2,141	6
Transportation Expenses (660)	2,229	7
Total Plant Operation and Maintenance Expenses	71,035	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,724	8
Office Supplies and Expenses (681)	3,040	9
Outside Services Employed (682)	17,227	10
Insurance Expense (684)	1,856	11
Employees Pensions and Benefits (686)	21,413	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	5,817	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	52,077	
Total Operation and Maintenance Expenses	123,112	

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		50,178	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		497	2
Net property tax equivalent		49,681	
Social Security		15,223	3
PSC Remainder Assessment		334	4
Other (specify): NONE			5
Total tax expense		65,238	

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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.000000				3
County tax rate	mills		0.000000				4
Local tax rate	mills		10.723600				5
School tax rate	mills		11.658120				6
Voc. school tax rate	mills		1.760500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.142220				10
Less: state credit	mills		1.575430				11
Net tax rate	mills		22.566790				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.723600				14
Combined School Tax Rate	mills		13.418620				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.142220				17
Total Tax Rate	mills		24.142220				18
Ratio of Local and School Tax to Total	dec.		1.000000				19
Total tax net of state credit	mills		22.566790				20
Net Local and School Tax Rate	mills		22.566790				21
Utility Plant, Jan. 1	\$	2,640,960	2,640,960				22
Materials & Supplies	\$	3,251	3,251				23
Subtotal	\$	2,644,211	2,644,211				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,644,211	2,644,211				26
Assessment Ratio	dec.		0.840900				27
Assessed Value	\$	2,223,517	2,223,517				28
Net Local & School Rate	mills		22.566790				29
Tax Equiv. Computed for Current Year	\$	50,178	50,178				30
Tax Equivalent per 1994 PSC Report	\$	48,646					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	50,178					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)	10,439		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)	16,741		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,250	835	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	28,430	835	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	3,095		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	74,063		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	77,158	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	300		21
Structures and Improvements (331)	18,018		22
Water Treatment Equipment (332)	33,231		23
Total Water Treatment Plant	51,549	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	760		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)			10,439 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)			16,741 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			2,085 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	29,265
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			3,095 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			74,063 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	77,158
WATER TREATMENT PLANT			
Land and Land Rights (330)			300 21
Structures and Improvements (331)			18,018 22
Water Treatment Equipment (332)			33,231 23
Total Water Treatment Plant	0	0	51,549
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			760 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)	480,675		26
Transmission and Distribution Mains (343)	1,143,442		27
Fire Mains (344)	0		28
Services (345)	199,799	2,739	29
Meters (346)	45,695	3,485	30
Hydrants (348)	203,724	6,665	31
Other Transmission and Distribution Plant (349)	98		32
Total Transmission and Distribution Plant	2,074,193	12,889	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,667		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	3,987	8,357	37
Other General Equipment (379)	5,759	4,803	38
Other Tangible Property (390)	0		39
Total General Plant	11,413	13,160	
Total utility plant in service directly assignable	2,242,743	26,884	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,242,743	26,884	

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)			480,675 26
Transmission and Distribution Mains (343)			1,143,442 27
Fire Mains (344)			0 28
Services (345)			202,538 29
Meters (346)			49,180 30
Hydrants (348)	725		209,664 31
Other Transmission and Distribution Plant (349)			98 32
Total Transmission and Distribution Plant	725	0	2,086,357
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,667 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			12,344 37
Other General Equipment (379)			10,562 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	24,573
Total utility plant in service directly assignable	725	0	2,268,902
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	725	0	2,268,902

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			7,972	7,972	1
February			6,159	6,159	2
March			7,180	7,180	3
April			7,426	7,426	4
May			9,983	9,983	5
June			9,168	9,168	6
July			11,272	11,272	7
August			9,982	9,982	8
September			10,395	10,395	9
October			8,807	8,807	10
November			7,961	7,961	11
December			7,595	7,595	12
Total for year	0	0	103,900	103,900	
Less: Measured or estimated water used in main flushing and water treatment during year				7,762	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				96,138	16
Less: Water sold				63,715	17
Losses and unaccounted for				32,423	18
Percent unaccounted for to the nearest whole percent (%)				34%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
UNKNOWN					
Maximum gallons pumped by all methods in any one day during reporting year				735	21
Date of maximum: 7/30/1998					22
Cause of maximum:					23
HOT WEATHER AND RESEVOIR FILLING					
Minimum gallons pumped by all methods in any one day during reporting year				151	24
Date of minimum: 1/30/1998					25
Total KWH used for pumping for the year				219,160	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)	
12TH AND ROSE	2	170	15	80,000	Yes	1
9TH AND CHARLES	3	222	20	140,000	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	2	3	1
Location	ROSE	ROSE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	US ELECTRIC	US ELECTRIC	5
Year Installed	1975	1965	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	450	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	GE	9 10
Year Installed	1975	1965	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	60	15	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	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4 5
Year constructed	1975	1984	6
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	50	136	9 10
Total capacity in gallons	250,000	250,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	GRAVITY	OTHER	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	50.0000	250.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	N	N	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	229	0	0	0	229	1
M	D	3.000	467	0	0	0	467	2
M	D	4.000	4,487	0	0	0	4,487	3
M	D	6.000	38,111	0	0	0	38,111	4
M	D	8.000	25,068	0	0	0	25,068	5
P	D	8.000	3,798	0	0	0	3,798	6
M	D	10.000	4,591	0	0	0	4,591	7
P	D	10.000	3,118	0	0	0	3,118	8
M	D	12.000	2,328	0	0	0	2,328	9
P	D	12.000	6,562	0	0	0	6,562	10
Total Within Municipality			88,759	0	0	0	88,759	
Total Utility			88,759	0	0	0	88,759	

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	667	0	0	0	667	24	1
M	1.000	141	1	0	0	142	54	2
M	1.250	3	0	0	0	3		3
M	1.500	8	0	0	0	8		4
M	2.000	13	1	0	0	14	6	5
M	3.000	3	0	0	0	3		6
M	4.000	8	0	0	0	8		7
P	6.000	1	0	0	0	1		8
M	6.000	1	1	0	0	2		9
M	8.000	2	1	0	0	3	1	10
Total Utility		847	4	0	0	851	85	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	729	30	0	(10)	749	60	1
1.000	21	2	0	0	23	2	2
1.250	1	0	0	0	1	1	3
1.500	13	0	0	0	13	0	4
2.000	5	1	0	0	6	0	5
3.000	5	0	0	0	5	3	6
4.000	1	0	0	0	1	1	7
Total:	775	33	0	(10)	798	67	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	652	81	0	14	0	2	749	1
1.000	1	18	0	3	0	1	23	2
1.250	0	0	0	0	0	1	1	3
1.500	0	11	1	1	0	0	13	4
2.000	0	4	0	2	0	0	6	5
3.000	0	1	0	4	0	0	5	6
4.000	0	0	0	1	0	0	1	7
Total:	653	115	1	25	0	4	798	

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	162	3	3		162	2
Total Fire Hydrants	162	3	3	0	162	
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:	162
Number of distribution system valves end of year:	279
Number of distribution valves operated during year:	154

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

changed unmetered sales to metered sales 6/2/99 ele

Water Operation & Maintenance Expenses (Page W-05)

THE CITY HAD A COMPLETE TURNOVER OF STAFF. THE NEW STAFF IS WORKING TO LEARN PROPER ALLOCATION OF EXPENSES SO THERE IS VARIATION IN RECORDING CERTAIN ITEMS FROM THE PRIOR YEAR.

Water Utility Plant in Service (Page W-08)

REPAIR TO MAIN.

Water Services (Page W-16)

SERVICES ADDED ARE PAID FOR BY DEVELOPER OR BY PROPERTY OWNER IN ACCORDANCE WITH PSC RULES.

Meters (Page W-17)

METERS ADJUSTED TO ACTUAL.

Hydrants and Distribution System Valves (Page W-18)

HYDRANTS WERE REPLACED.
