



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF OMRO WATER UTILITY

Principal Office: 205 SOUTH WEBSTER AVENUE
P.O. BOX 399
OMRO, WI 54963

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF OMRO WATER UTILITY

Utility Address: 205 SOUTH WEBSTER AVENUE

P.O. BOX 399

OMRO, WI 54963

When was utility organized? 5/1/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS JANET SCHELL

Title: CITY ADMINISTRATOR

Office Address:

205 SOUTH WEBSTER AVENUE

OMRO, WI 54963

Telephone: (920) 685 - 7011

Fax Number: (920) 685 - 7000

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

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: tunke@virchowkrause.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: tunke@virchowkrause.com

Date of most recent audit report: 3/10/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: MR GARY MARKS

Title: CHIEF UTILITY OPERATOR

Office Address:

205 SOUTH WEBSTER AVENUE

OMRO, WI 54963

Telephone: (920) 685 - 7000

Fax Number: (920) 685 - 7011

E-mail Address:

Name of utility commission/committee: City Council

Names of members of utility commission/committee:

MR DONALD DORHEIM, COUNCIL MEMBER

MR DARRYL ENLI, COUNCIL MEMBER

MR JAMES HARRON, COUNCIL MEMBER

MR ROGER JAEGER, COUNCIL MEMBER

MR STEVE JUNGWIRTH, COUNCIL MEMBER

MR MIKE KRAMER, CITY MAYOR

MR GORDON MORAN, COUNCIL MEMBER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 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: NONE

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)	306,860	307,197	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	153,870	105,630	2
Depreciation Expense (403)	38,471	37,114	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	43,646	44,024	5
Total Operating Expenses	235,987	186,768	
Net Operating Income	70,873	120,429	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	70,873	120,429	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	9,484	9,788	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	9,484	9,788	
Total Income	80,357	130,217	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	80,357	130,217	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	30,976	33,158	14
Amortization of Debt Discount and Expense (428)	1,806	1,933	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	32,782	35,091	
Net Income	47,575	95,126	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	689,947	594,821	20
Balance Transferred from Income (433)	47,575	95,126	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	737,522	689,947	

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 Income from Nonutility Operations, Account 417.

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	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	9,484	5
Total (Acct. 419):	9,484	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
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 & 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):					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	306,860	0	0	0	306,860	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	306,860	0	0	0	306,860	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	53,596		53,596	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	53,596	0	53,596	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,123,454	1,954,071	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	399,898	370,932	2
Net Utility Plant	1,723,556	1,583,139	
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)	60,490	60,490	5
Other Investments (124)	39,225	53,834	6
Special Funds (125)	0	0	7
Total Other Property and Investments	99,715	114,324	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	272,057	269,231	8
Temporary Cash Investments (132)	105,064	105,064	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	44,849	44,942	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,189	2,240	14
Materials and Supplies (150)	6,003	6,295	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,313	1,313	17
Total Current and Accrued Assets	432,475	429,085	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,060	9,866	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	8,060	9,866	
Total Assets and Other Debits	2,263,806	2,136,414	

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)	201,803	201,803	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	737,522	689,947	23
Total Proprietary Capital	939,325	891,750	
LONG-TERM DEBT			
Bonds (221)	450,000	500,000	24
Advances from Municipality (223)	77,445	103,260	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	527,445	603,260	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,285	7,879	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	40,023	41,057	31
Interest Accrued (237)	4,788	5,237	32
Other Current and Accrued Liabilities (238)	8,748	8,748	33
Total Current and Accrued Liabilities	57,844	62,921	
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			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	739,192	578,483	41
Total Liabilities and Other Credits	2,263,806	2,136,414	

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 (101)	2,123,454	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,123,454	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	399,898	0	0	0	10
Total Accumulated Provision	399,898	0	0	0	
Net Utility Plant	1,723,556	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	370,932				370,932	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	38,471				38,471	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,945				2,945	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	41,416	0	0	0	41,416	13
Debits during year						14
Book cost of plant retired	12,450				12,450	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	12,450	0	0	0	12,450	19
Balance End of Year	399,898	0	0	0	399,898	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	6,003	6,295 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	6,003	6,295

**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)				
1992 MORTGAGE REVENUE BONDS	1,806	428	8,060	1
Total			8,060	
Unamortized premium on debt (251)				
NONE	0	0	0	2
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	201,803	1
Changes during year (explain):		2
Balance end of year	<u><u>201,803</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)	
1992 MORTGAGE REVENUE BONDS	12/01/1992	11/01/2002	3.00%	450,000	1
Total Bonds (Account 221):				450,000	

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 FUND 403	12/31/1996	12/31/2002	0.00%	77,445	1
Total for Account 223				77,445	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	41,057	1
Accruals:		
Charged water department expense	43,646	2
Charged electric department expense		3
Charged sewer department expense	1,143	4
Other (explain):		
NONE		5
Total Accruals and other credits	44,789	
Taxes paid during year:		
County, state and local taxes	41,066	6
Social Security taxes	4,379	7
PSC Remainder Assessment	378	8
Other (explain):		
NONE		9
Total payments and other debits	45,823	
Balance end of year	40,023	

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)					
1992 MORTGAGE REVENUE BONDS	5,237	30,976	31,425	4,788	1
Subtotal	5,237	30,976	31,425	4,788	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	5,237	30,976	31,425	4,788	

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	578,483	0	0	0	0	578,483	1
Add credits during year:							
For Services	16,500					16,500	2
For Mains	116,476					116,476	3
Other (specify):							
HYDRANTS	26,270					26,270	4
OTHER BILLED SERVICE CONNECTIONS	1,463					1,463	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	739,192	0	0	0	0	739,192	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

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):		
RECEIVABLE FROM TIF	60,490	1
Total (Acct. 123):	60,490	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	39,225	2
Total (Acct. 124):	39,225	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	44,849	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	44,849	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
AMOUNTS PLACED ON TAX ROLL	3,189	12
Total (Acct. 145):	3,189	
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):	
NONE	17
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	2,038,762	0	0	0	2,038,762	1
Materials and Supplies	6,149	0	0	0	6,149	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	385,415	0	0	0	385,415	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	658,837	0	0	0	658,837	6
Other (specify):					0	7
Average Net Rate Base	1,000,659	0	0	0	1,000,659	
Net Operating Income	70,873	0	0	0	70,873	8
Net Operating Income as a percent of Average Net Rate Base	7.08%	N/A	N/A	N/A	7.08%	

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	201,803	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	713,734	3
Other (Specify):		4
Total Average Proprietary Capital	915,537	
Net Income		
Net Income	47,575	5
Percent Return on Proprietary Capital	5.20%	

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

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

The utility's advance from the general fund was established with a zero percent interest rate.

Contributions in Aid of Construction (Account 271) (Page F-18)

All additions to a/c 271 were reported as for services, proper breakdown provided by Tom Unke of V.K. on 6/26/00. PJI

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 22, 2000

Mrs. Janet Schettl, City Administrator
City of Omro Water Utility
205 South Webster Avenue
Omro, WI 54963-1351

1999 Analytical Review DWCCA-4400-PJL

Dear Mrs. Schettl:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 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. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of the change in Account 651, Maintenance of Mains when compared to 1998.
2. During our review, we noted that on page W-16 the utility reports 45 water services as added during the year with a footnote explaining that the utility financed additional services through its own cash reserves. However, there is \$160,709 reported as contributions in aid of construction for water services in column (b) of Account 271 on page F-18. Please explain.

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,

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

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\4400.doc

cc: Mayor Mike Kramer

RESPONSE RECEIVED VIA E-MAIL FROM TOM UNKE OF V.K. ON 5/30/00, which is attached below along with followup question.

Thanks Tom.

FINANCIAL SECTION FOOTNOTES

I'll adjust Account 271 in our records to reflect those detail. Please do the same at your end. This will close the review.

Pete

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

From: Tom Unke [mailto:tunke@virchowkrause.com]
Sent: Monday, June 26, 2000 9:11 AM
To: LeegeP@psc.state.wi.us
Subject: Re: Omro Water Utility Analytical Review

I took a quick look at our workpapers and here are the details on the total contributions in aid of construction for Omro.

Mains - \$116,476
Services - \$16,500
Hydrants - \$26,270

Other billed service connections - \$1,463

These items make up all the CIAC for Omro.

>>> "Leege, Peter" <LeegeP@psc.state.wi.us> 06/23 11:26 AM >>>
Hi Tom:

In regard to item number 2 below, the amount added to Account 271 was \$160,709 which would be \$3,571 per service which is rather high. Please provide a detailed breakdown of the \$160,709.

Thanks.

Pete

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leegep@psc.state.wi.us
Fax: (608) 266-3957

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

From: Tom Unke [mailto:tunke@virchowkrause.com]
Sent: Tuesday, May 30, 2000 9:24 AM

FINANCIAL SECTION FOOTNOTES

Sent: Tuesday, May 30, 2000 9:24 AM
To: pscrcs@psc.state.wi.us
Subject: Attn: Peter Leege

To answer the two questions for omro....

1. In 1999, the utility incurred 6 large main breaks that required contractor assistance. This increased maintenance costs significantly.
2. The plant additions did result from contributions from developers for several new subdivisions in 1999.

If you have any more questions, please give me a call or e-mail.
Thanks.

Thomas E. Unke
tunke@virchowkrause.com

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	287,860	1
Total Sales of Water	287,860	
Other Operating Revenues		
Forfeited Discounts (470)	3,495	2
Miscellaneous Service Revenues (471)	1,040	3
Rents from Water Property (472)	14,465	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	19,000	
Total Operating Revenues	306,860	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	12,060	9
Water Treatment Expenses (630-635)	22,962	10
Transmission and Distribution Expenses (640-655)	52,020	11
Customer Accounts Expenses (901-904)	15,758	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	51,070	14
Total Operation and Maintenance Expenses	153,870	
Other Operating Expenses		
Depreciation Expense (403)	38,471	15
Amortization Expense (404-407)		16
Taxes (408)	43,646	17
Total Other Operating Expenses	82,117	
Total Operating Expenses	235,987	
NET OPERATING INCOME	70,873	

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	1	116	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	116	
Metered Sales to General Customers (461)				
Residential	1,084	46,512	143,741	4
Commercial	118	18,630	41,724	5
Industrial	6	1,006	2,505	6
Total Metered Sales to General Customers (461)	1,208	66,148	187,970	
Private Fire Protection Service (462)	4		253	7
Public Fire Protection Service (463)	1		90,022	8
Other Sales to Public Authorities (464)	18	4,658	9,499	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,232	70,807	287,860	

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	0		1
Total		<u>0</u>	<u>0</u>

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)	90,022	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)	90,022	
Forfeited Discounts (470):		
Customer late payment charges	3,495	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,495	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	1,040	7
Total Miscellaneous Service Revenues (471)	1,040	
Rents from Water Property (472):		
RENTS FROM WATER PROPERTY	14,465	8
Total Rents from Water Property (472)	14,465	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	677	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	8,663	7
Operation Supplies and Expenses (623)	1,749	8
Maintenance of Pumping Plant (625)	971	9
Total Pumping Expenses	12,060	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	9,568	10
Chemicals (631)	9,676	11
Operation Supplies and Expenses (632)	167	12
Maintenance of Water Treatment Plant (635)	3,551	13
Total Water Treatment Expenses	22,962	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	4,833	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,757	16
Maintenance of Mains (651)	36,794	17
Maintenance of Services (652)	2,527	18
Maintenance of Meters (653)	748	19
Maintenance of Hydrants (654)	1,361	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	52,020	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,364	22
Accounting and Collecting Labor (902)	12,006	23
Supplies and Expenses (903)	2,022	24
Uncollectible Accounts (904)	366	25
Total Customer Accounts Expenses	15,758	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,539	27
Office Supplies and Expenses (921)	1,016	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,501	30
Property Insurance (924)	4,040	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	17,465	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,261	35
Transportation Expenses (933)	2,248	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	51,070	
 Total Operation and Maintenance Expenses	 153,870	

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		40,023	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,143	2
Net property tax equivalent		38,880	
Social Security		4,379	3
PSC Remainder Assessment		387	4
Other (specify): NONE			5
Total tax expense		43,646	

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			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220000				3
County tax rate	mills		5.600000				4
Local tax rate	mills		8.740000				5
School tax rate	mills		12.560000				6
Voc. school tax rate	mills		1.950000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.070000				10
Less: state credit	mills		1.690000				11
Net tax rate	mills		27.380000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.740000				14
Combined School Tax Rate	mills		14.510000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.250000				17
Total Tax Rate	mills		29.070000				18
Ratio of Local and School Tax to Total	dec.		0.799794				19
Total tax net of state credit	mills		27.380000				20
Net Local and School Tax Rate	mills		21.898349				21
Utility Plant, Jan. 1	\$	1,954,072	1,954,072				22
Materials & Supplies	\$	6,295	6,295				23
Subtotal	\$	1,960,367	1,960,367				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,960,367	1,960,367				26
Assessment Ratio	dec.		0.928853				27
Assessed Value	\$	1,820,893	1,820,893				28
Net Local & School Rate	mills		21.898349				29
Tax Equiv. Computed for Current Year	\$	39,875	39,875				30
Tax Equivalent per 1994 PSC Report	\$	40,023					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	40,023					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	6,987		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	6,987	0	
PUMPING PLANT			
Land and Land Rights (320)	1,207		12
Structures and Improvements (321)	23,685		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	48,057	226	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	72,949	226	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	57,866		23
Total Water Treatment Plant	57,866	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	250		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)			0 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)			6,987 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	6,987
PUMPING PLANT			
Land and Land Rights (320)			1,207 12
Structures and Improvements (321)			23,685 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			48,283 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	73,175
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			57,866 23
Total Water Treatment Plant	0	0	57,866
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			250 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	391,843		26
Transmission and Distribution Mains (343)	969,906	123,405	27
Fire Mains (344)	0		28
Services (345)	159,241	17,739	29
Meters (346)	112,403	12,634	30
Hydrants (348)	127,133	27,560	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,760,776	181,338	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	8,075		35
Computer Equipment (391.1)	15,524		36
Transportation Equipment (392)	13,225		37
Stores Equipment (393)	2,531		38
Tools, Shop and Garage Equipment (394)	9,204		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,979		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	4,955	269	44
Other Tangible Property (399)	0		45
Total General Plant	55,493	269	
Total utility plant in service directly assignable	1,954,071	181,833	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,954,071	181,833	

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)			391,843 26
Transmission and Distribution Mains (343)	6,750		1,086,561 27
Fire Mains (344)			0 28
Services (345)	500		176,480 29
Meters (346)	3,200		121,837 30
Hydrants (348)	2,000		152,693 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	12,450	0	1,929,664
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			8,075 35
Computer Equipment (391.1)			15,524 36
Transportation Equipment (392)			13,225 37
Stores Equipment (393)			2,531 38
Tools, Shop and Garage Equipment (394)			9,204 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			1,979 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			5,224 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	55,762
Total utility plant in service directly assignable	12,450	0	2,123,454
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	12,450	0	2,123,454

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			7,236	7,236	1
February			6,182	6,182	2
March			6,771	6,771	3
April			6,198	6,198	4
May			6,855	6,855	5
June			7,247	7,247	6
July			7,435	7,435	7
August			7,682	7,682	8
September			7,154	7,154	9
October			7,096	7,096	10
November			6,666	6,666	11
December			7,267	7,267	12
Total for year	0	0	83,789	83,789	
Less: Measured or estimated water used in main flushing and water treatment during year				2,920	13
Less: Other utility use				50	14
Other utility use explanation:					15
Sewer cleaning					
Water pumped into distribution system				80,819	16
Less: Water sold				70,807	17
Losses and unaccounted for				10,012	18
Percent unaccounted for to the nearest whole percent (%)				12%	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				544	21
Date of maximum: 9/26/1999					22
Cause of maximum:					23
Pump problem on 9/25/99					
Minimum gallons pumped by all methods in any one day during reporting year				69	24
Date of minimum: 9/24/1999					25
Total KWH used for pumping for the year				123,668	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)	
1941 ACTIVE WELL	#1	202	10	302,400	Yes	1
1939 ACTIVE KRAFT BUILDING WE #2		285	10	331,200	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	#1	#2	1
Location	OMRO	OMRO	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FB MORSE	FB MORSE	5
Year Installed	1990	1989	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	210	230	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	9 10
Year Installed	1990	1989	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	25	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	SPHEROID STEEL TOWER	WELL #2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1988			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	180			6
Total capacity in gallons	400,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	100.0000	100.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.000	531	0	0	0	531	1	
M	D	2.000	72	0	0	0	72	2	
P	D	2.000	1,121	0	450	0	671	3	
M	D	4.000	982	0	0	0	982	4	
M	D	6.000	18,362	0	0	0	18,362	5	
P	D	6.000	38,522	724	0	0	39,246	6	
M	D	8.000	9,963	0	0	0	9,963	7	
P	D	8.000	23,745	4,847	0	0	28,592	8	
M	D	10.000	1,221	0	0	0	1,221	9	
Total Within Municipality			94,519	5,571	450	0	99,640		
Total Utility			94,519	5,571	450	0	99,640		

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)	
L	0.375	262	0	0	0	262		1
M	0.750	609	22	1	0	630		2
M	1.000	200	22	0	0	222		3
M	1.250	8	0	0	0	8		4
M	2.000	17	0	0	0	17		5
M	4.000	2	0	0	0	2		6
M	6.000	1	1	0	0	2		7
Total Utility		1,099	45	1	0	1,143	0	

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	1,153	96	80	0	1,169	60	1
1.000	20	0	0	0	20	2	2
1.250	5	0	0	0	5	0	3
1.500	11	0	0	0	11	0	4
2.000	15	0	0	0	15	0	5
3.000	2	1	0	0	3	0	6
4.000	1	0	0	0	1	0	7
6.000	1	0	0	0	1	0	8
Total:	1,208	97	80	0	1,225	62	

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	1,045	82	1	10	0	31	1,169	1
1.000	5	10	2	3	0	0	20	2
1.250	0	4	1	0	0	0	5	3
1.500	0	7	2	1	0	1	11	4
2.000	1	7	1	5	0	1	15	5
3.000	0	1	0	2	0	0	3	6
4.000	0	0	0	1	0	0	1	7
6.000	0	1	0	0	0	0	1	8
Total:	1,051	112	7	22	0	33	1,225	

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	160	14	2		172	1
Within Municipality	0				0	2
Total Fire Hydrants	160	14	2	0	172	
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:	100
Number of distribution system valves end of year:	235
Number of distribution valves operated during year:	235

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

The utility financed additional water mains from its own cash reserve.

Water Services (Page W-16)

The utility financed additional services through its own cash reserve.
