



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, 2000

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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 AND COMPANY

Title:

Office Address: VIRCHOW KRAUSE AND COMPANY

205 E. GRAND AVE

EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

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

Name: MR JIM DEICH

Title: PUBLIC WORKS DIRECTOR

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:

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 AND COMPANY

Title:

Office Address: VIRCHOW KRAUSE AND COMPANY
205 E. GRAND AVE
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 2/10/2000

Period covered by most recent audit: THE YEAR ENDED DECEMBER 31, 1999

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 JIM DEICH, PUBLIC WORKS DIRECTOR
- MR STEVE FOX, 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. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

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)	360,261	361,183	1
Operating Expenses:			
Operation and Maintenance Expense (401)	143,805	131,494	2
Depreciation Expense (403)	54,447	48,474	3
Amortization Expense (404)	0	0	4
Taxes (408)	69,810	70,584	5
Total Operating Expenses	268,062	250,552	
Net Operating Income	92,199	110,631	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	92,199	110,631	
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)	18,068	3,060	9
Miscellaneous Nonoperating Income (421)	(12,437)	(21,244)	10
Total Other Income	5,631	(18,184)	
Total Income	97,830	92,447	
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	97,830	92,447	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	17,817	12,110	13
Amortization of Debt Discount and Expense (428)	734	340	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	18,551	12,450	
Net Income	79,279	79,997	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(355,825)	(435,826)	19
Balance Transferred from Income (433)	79,279	79,997	20
Miscellaneous Credits to Surplus (434)	0	4	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)	(276,546)	(355,825)	

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	18,068	4
Total (Acct. 419):	18,068	
Miscellaneous Nonoperating Income (421):		
SEWER OPERATIONS	(12,437)	5
Total (Acct. 421):	(12,437)	
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	360,261	0	0	0	360,261	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	360,261	0	0	0	360,261	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,879,371	2,776,182	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	657,418	604,811	2
Net Utility Plant	2,221,953	2,171,371	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,628,559	2,616,383	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	706,253	654,869	4
Net Nonutility Property	1,922,306	1,961,514	
Investment in Municipality (123)	0	0	5
Other Investments (124)	7,085	41,042	6
Special Funds (125)	144,854	137,575	7
Total Other Property and Investments	2,074,245	2,140,131	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	118,224	94,989	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	40,086	42,842	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	273,120	204,816	14
Materials and Supplies (150)	4,300	3,346	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	435,730	345,993	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,039	4,774	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	4,039	4,774	
Total Assets and Other Debits	4,735,967	4,662,269	

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)	1,504,249	1,604,349	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(276,546)	(355,825)	23
Total Proprietary Capital	1,227,703	1,248,524	
LONG-TERM DEBT			
Bonds (221)	301,690	216,802	24
Advances from Municipality (223)	162,431	162,431	25
Other long-Term Debt (224)	0	5,371	26
Total Long-Term Debt	464,121	384,604	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	12,602	14,079	28
Payables to Municipality (233)	0	24,696	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,382	1,015	32
Other Current and Accrued Liabilities (238)	5,547	4,433	33
Total Current and Accrued Liabilities	19,531	44,223	
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)	3,024,612	2,984,918	38
Total Liabilities and Other Credits	4,735,967	4,662,269	

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)	2,823,661	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)	55,710				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,879,371	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	657,418	0	0	0	9
Total Accumulated Provision	657,418	0	0	0	
Net Utility Plant	2,221,953	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	604,811				604,811	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	54,447				54,447	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,634				1,634	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	56,081	0	0	0	56,081	13
Debits during year						14
Book cost of plant retired	3,474				3,474	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,474	0	0	0	3,474	19
Balance End of Year	657,418	0	0	0	657,418	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	2,616,383	12,176		2,628,559	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,616,383	12,176	0	2,628,559	
Less accum. prov. depr. & amort. (122)	654,869	51,384		706,253	3
Net Nonutility Property	1,961,514	(39,208)	0	1,922,306	

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	4,300	3,346
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>4,300</u>	<u>3,346</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	734	428	4,039	1
Total			<u><u>4,039</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,604,349	1
Changes during year (explain):		
ADJUSTMENT TO CORRECT DEBT	(100,100)	2
Balance end of year	<u><u>1,504,249</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)	
1994 MRB WATER	03/01/1994	02/01/2013	4.20%	301,690	1
Total Bonds (Account 221):				301,690	

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	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	65,068	2
Charged electric department expense		3
Charged sewer department expense	619	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>65,687</u>	
Taxes paid during year:		
County, state and local taxes	60,945	6
Social Security taxes	4,298	7
PSC Remainder Assessment	444	8
Other (explain):		
NONE		9
Total payments and other debits	<u>65,687</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	1,015	17,817	17,450	1,382	1
Subtotal	1,015	17,817	17,450	1,382	
Advances from Municipality (223)					
ADVANCE TO GENERAL FUND	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	1,015	17,817	17,450	1,382	

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	1,214,296	0	0	1,770,622	0	2,984,918	1
Add credits during year:							
For Services	5,872			3,013		8,885	2
For Mains	10,593			27,450		38,043	3
Other (specify):							
HYDRANTS	3,466					3,466	4
WATER PLANT CONTRIBUTED BY TIF DISTRICT	19,898					19,898	5
Deduct charges (specify):							
WRITEOFF OF SPECIAL ASSESSMENTS RECORDED IN ERROR IN PRIOR YEARS	15,299			15,299		30,598	6
Balance End of Year	1,238,826	0	0	1,785,786	0	3,024,612	
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):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	7,085	2
Total (Acct. 124):	7,085	
Special Funds (125):		
WATER REPLACEMENT	14,255	3
SEWER REPLACEMENT	56,160	4
WATER RESERVE FUND	74,439	5
Total (Acct. 125):	144,854	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	40,086	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	40,086	
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	193,176	14
DUE FROM TIF 2	24,555	15
DUE FROM GENERAL FUND	55,389	16
Total (Acct. 145):	273,120	
Prepayments (165):		
NONE		17
Total (Acct. 165):	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)
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	19
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	20
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	21
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	2,799,921	0	0	0	2,799,921	1
Materials and Supplies	3,823	0	0	0	3,823	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	631,114	0	0	0	631,114	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,226,561	0	0	0	1,226,561	6
Other (specify):						
NONE					0	7
Average Net Rate Base	946,069	0	0	0	946,069	
Net Operating Income	92,199	0	0	0	92,199	8
Net Operating Income as a percent of Average Net Rate Base						
	9.75%	N/A	N/A	N/A	9.75%	

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	1,554,299	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(316,185)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,238,114	
Net Income		
Net Income	79,279	5
Percent Return on Proprietary Capital	6.40%	

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-14)

No interest was paid or accrued on advance from general fund.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of Osseo
Osseo, WI 54758

We have compiled the accompanying PSC Report of the Osseo Water and Sewer Utility, an enterprise fund of the City of Osseo, as of December 31, 2000 and 1999, in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
February 8, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 2, 2001

Mr. James R. Deich, Public Works Director
Osseo Municipal Water and Sewer Utililty
110 West 8th Street
Osseo, WI 54758-9999

2000 Analytical Review DWCCA-4490-PJL

Dear Mr. Deich:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-18, please provide a more detailed description of the \$55,389 reported in Account 145 described as due from general fund and follow this procedure in the future. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation.

2. During our review, we noted the percent of water losses for your water utility was 34 percent in 1999 and 27 percent in 2000. These losses are in excess of the Wis. Admin. Code § PSC 185.85(4) ceiling of 25 percent for Class D water utilities. Our objective is to offer our assistance in determining the reason(s) for your high water losses and lend our support to acquire the resources to correct the problem.

Managing water losses is a project that might require some changes in your utility operations, planning, and resource allocations. Perhaps you already have a plan or have budgeted resources to reduce your water losses. If so, please send or email us within the next 30 days a copy of your plan and/or information identifying the additional resources dedicated to addressing water losses.

If you do not have a plan, please refer to Attachment A included with this letter. This provides practical steps to address water losses. After consideration of these steps, please send or email us within the next 60 days a copy of a plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA at (715) 344-7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614. Email water loss plans to

FINANCIAL SECTION FOOTNOTES

fenehp@psc.state.wi.us and indicate in your response to the review letter that you have (or will) comply.

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 60 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\4490.doc

Enclosure

Response received by fax on 12/3/01:

#1, The balance of \$55,389 in a/c 145 consists of the net amount the general fund owes to the water utility. This includes the unpaid property tax equivalent, unpaid hydrant rental, and many other items paid for by the general fund on behalf of the water utility or vice versa.

#2, "in the past the water utility did not have a formal written plan for reducing water loss, but many of the procedures were being carried out. I have been reviewing our procedures since receiving your letter in October. Two areas of water usage were found which were not accounted for in the 2000 annual report. A water lubrication line on a well pump, which runs continuously was estimated to use 395,000 gallons of water per year. We are looking for ways to eliminate this line. Also, the totals for water usage at properties with water services that are subject to freezeup was not accounted for. There are 52 residential customers that receive an adjustment for allowing tap tricle flow in order to aviod freeze up. The tricle flows for the 2000/2001 winter was estimated to be 609,000 gallons.

With the 1998 annual report we saw an increase in the amount of water being pumped into the system. During 1999, Water Leak Locators of Platteville was hired to do a survey of the water system. We were able to account for leaks, which would generate water loss of roughly 17 to 24.5 thousand gallons per day. These leaks were repaired during the year. It was the plan of the water utility to have this service performed every five (5) years. We also found our meter on well # 3 registering high. A new well meter was installed during the year. Our pumping total for 1999 dropped almost 19 million gallons from the previous year. During the year 2000 there was a leak under frozen ground. Our pumping totals for that period were actually below the two previous years. The problem was identified when there were larger than normal ground water flows into a basement in the neighborhood. WPWA gave us assistance in locating the water main leak

FINANCIAL SECTION FOOTNOTES

~~neighborhood. WWA gave us assistance in locating the water main leak.~~
During 2000 and 2001, the utility has gradually started replacing some of its larger meters such as 3&4 inch meters which were starting to get old. In 2001, the utility started using a new type of meter reading system which has required installing new meters. The plan is to replce 760 (5/8 x 3/4") meters over a 7 year period. During 2001, a total of 130 replacement meters have been purchased and are presently being installed. We have as yet not enough data to determine the water savings from the new equipment.

It must be noted that our water pumping totals for 2000 went down over 6 million gallons over the previous year, while our water sales increased slightly. Still this will leave a water loss rate of 26%. I have not seen any evidence of significant failure rates of metering equipment being tested. This leads me to the possibility of inaccuracy in accounting for usage in water treatment plant backwashing, flushing and other possible bulk water usage. We are investigating the possibility of finding a meter which would work on our iron filter which is backwashed every day. The piping configuration and lack of space may not make this alternative possible. The present water usage estimate for backwashing is 18,000 gallons per day. This is a possible source of unaccounted for water. In October and November of this ear almost all of the fire hydrants were tested for fire flow. A map showing fire hydrant numbers is being generated. This will allow the field personnel to get accurate gallons per minute flow rates to determine total volume flowed when flushing hydrants. We are going to carry out training and informtional sessions to make sure that all city employees are aware and understand the requirements of documenting bulk water usage.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	356,089	1
Total Sales of Water	356,089	
Other Operating Revenues		
Forfeited Discounts (470)	887	2
Other Water Revenues (474)	3,285	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,172	
Total Operating Revenues	360,261	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	92,622	5
General Operating Expenses (680-690)	51,183	6
Total Operation and Maintenance Expenses	143,805	
Other Operating Expenses		
Depreciation Expense (403)	54,447	7
Amortization Expense (404)		8
Taxes (408)	69,810	9
Total Other Operating Expenses	124,257	
Total Operating Expenses	268,062	
NET OPERATING INCOME	92,199	

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	660	27,366	119,166	4
Commercial	101	17,685	49,663	5
Industrial				6
Total Metered Sales to General Customers (461)	761	45,051	168,829	
Private Fire Protection Service (462)	3		3,998	7
Public Fire Protection Service (463)	1		162,017	8
Other Sales to Public Authorities (464)	27	7,078	21,245	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	792	52,129	356,089	

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	887	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	887	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,471	7
Other (specify):		
OTHER	1,814	8
Total Other Water Revenues (474)	3,285	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	32,146	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	12,129	3
Chemicals (630)	20,664	4
Supplies and Expenses (640)	617	5
Repairs of Water Plant (650)	20,579	6
Transportation Expenses (660)	6,487	7
Total Plant Operation and Maintenance Expenses	92,622	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	23,853	8
Office Supplies and Expenses (681)	3,504	9
Outside Services Employed (682)	4,935	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	16,853	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,038	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	51,183	
Total Operation and Maintenance Expenses	143,805	

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		65,687	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		619	2
Net property tax equivalent		65,068	
Social Security		4,298	3
PSC Remainder Assessment		444	4
Other (specify): NONE			5
Total tax expense		69,810	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190180				3
County tax rate	mills		5.715530				4
Local tax rate	mills		9.412170				5
School tax rate	mills		12.617450				6
Voc. school tax rate	mills		1.664840				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.600170				10
Less: state credit	mills		1.527060				11
Net tax rate	mills		28.073110				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.412170				14
Combined School Tax Rate	mills		14.282290				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.694460				17
Total Tax Rate	mills		29.600170				18
Ratio of Local and School Tax to Total	dec.		0.800484				19
Total tax net of state credit	mills		28.073110				20
Net Local and School Tax Rate	mills		22.472073				21
Utility Plant, Jan. 1	\$	2,776,182	2,776,182				22
Materials & Supplies	\$	3,346	3,346				23
Subtotal	\$	2,779,528	2,779,528				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,779,528	2,779,528				26
Assessment Ratio	dec.		1.051635				27
Assessed Value	\$	2,923,049	2,923,049				28
Net Local & School Rate	mills		22.472073				29
Tax Equiv. Computed for Current Year	\$	65,687	65,687				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)	\$	65,687					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)	2,085		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	29,265	0	
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)	972,909		26
Transmission and Distribution Mains (343)	1,145,561	10,593	27
Fire Mains (344)	0		28
Services (345)	203,790	6,864	29
Meters (346)	52,417	4,913	30
Hydrants (348)	212,199	8,685	31
Other Transmission and Distribution Plant (349)	98	19,898	32
Total Transmission and Distribution Plant	2,587,734	50,953	
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)	16,465		38
Other Tangible Property (390)	0		39
Total General Plant	30,476	0	
Total utility plant in service directly assignable	2,776,182	50,953	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,776,182	50,953	

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)			972,909 26
Transmission and Distribution Mains (343)			1,156,154 27
Fire Mains (344)			0 28
Services (345)			210,654 29
Meters (346)	854		56,476 30
Hydrants (348)	2,620		218,264 31
Other Transmission and Distribution Plant (349)			19,996 32
Total Transmission and Distribution Plant	3,474	0	2,635,213
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)			16,465 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	30,476
Total utility plant in service directly assignable	3,474	0	2,823,661
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	3,474	0	2,823,661

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			5,349	5,349	1
February			6,255	6,255	2
March			7,131	7,131	3
April			6,581	6,581	4
May			7,484	7,484	5
June			6,385	6,385	6
July			7,168	7,168	7
August			7,593	7,593	8
September			6,756	6,756	9
October			6,275	6,275	10
November			5,791	5,791	11
December			5,928	5,928	12
Total for year	0	0	78,696	78,696	
Less: Measured or estimated water used in main flushing and water treatment during year				7,200	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				71,496	16
Less: Water sold				52,129	17
Losses and unaccounted for				19,367	18
Percent unaccounted for to the nearest whole percent (%)				27%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
There was a major leak in a water main which migrated away from the pipe under the frost layer and was not immediately detected. The main has since been repaired.					
Maximum gallons pumped by all methods in any one day during reporting year				403	21
Date of maximum: 5/25/2000					22
Cause of maximum:					23
Filling a swimming pool.					
Minimum gallons pumped by all methods in any one day during reporting year				71	24
Date of minimum: 10/19/2000					25
Total KWH used for pumping for the year				152,880	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	9TH	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FRANKLIN ELECTRIC	US ELECTRIC	5
Year Installed	1999	1965	6
Type	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	215	450	8
Pump Motor or Standby Engine Mfr	SPECTRUM	GE	9
Year Installed	2000	1965	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	50	15	12

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

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	4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1975	1984	1997	4
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	50	136	45	6
Total capacity in gallons	250,000	250,000	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	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	50.0000	250.0000		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	N	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
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	285	0	0	4,083	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	285	0	0	89,044	
Total Utility			88,759	285	0	0	89,044	

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	665	0	0	0	665	23	1
M	1.000	146	1	0	0	147	53	2
M	1.250	3	0	0	0	3		3
M	1.500	8	6	0	0	14	5	4
M	2.000	14	0	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	2	0	0	0	2		9
M	8.000	3	0	0	0	3	1	10
Total Utility		853	7	0	0	860	88	

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	761	12	12	0	761	90	1
1.000	24	1	0	0	25	2	2
1.250	1	0	0	0	1	0	3
1.500	13	1	0	0	14	0	4
2.000	4	0	0	0	4	0	5
3.000	6	1	0	0	7	1	6
4.000	1	1	1	0	1	1	7
Total:	810	16	13	0	813	94	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	663	69	0	13	0	16	761	1
1.000	6	15	0	3	0	1	25	2
1.250	0	1	0	0	0	0	1	3
1.500	3	8	1	1	0	1	14	4
2.000	0	3	0	1	0	0	4	5
3.000	0	3	0	4	0	0	7	6
4.000	0	1	0	0	0	0	1	7
Total:	672	100	1	22	0	18	813	

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	2		163	2
Total Fire Hydrants	162	3	2	0	163	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	284
Number of distribution valves operated during year:	75

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650, Repairs to water plant, has increased by greater than 30% since the prior year. After a detailed review of the account, all entries are for small amounts which are related to repairs. Further review of this account was not considered necessary.

Account 660, Transportation expenses, increased due to the increased price of fuel in 2000.

Water Utility Plant in Service (Page W-08)

The addition to account 349 was for reservoir controls.

Water Mains (Page W-15)

Water mains added during 2000 are in the tax incremental financing district.

Water Services (Page W-16)

Water services added during 2000 are in the tax incremental financing district.

Hydrants and Distribution System Valves (Page W-18)

Less than half the distribution valves were tested during 2000 because the water utility operator had health problems during the time the City exercises valves and flushes hydrants. The city will be back on schedule next year.
