



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: MOSINEE MUNICIPAL WATER AND SEWER UTILITY

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Principal Office: 301 MAIN STREET  
MOSINEE, WI 54455

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For the Year Ended: DECEMBER 31, 1997

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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.*

**SIGNATURE PAGE**

I KEVIN BREIT of  
(Person responsible for accounts)

MOSINEE MUNICIPAL WATER AND SEWER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      06/08/1998  
(Date)

DIRECTOR OF PUBLIC WORKS  
(Title)

## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	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
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** MOSINEE MUNICIPAL WATER AND SEWER UTILITY

**Utility Address:** 301 MAIN STREET  
MOSINEE, WI 54455

**When was utility organized?** 1/1/1914

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** KEVIN BREIT

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

301 MAIN STREET  
MOSINEE, WI 54455

**Telephone:** (715) 693 - 3840

**Fax Number:** (715) 693 - 1324

**E-mail Address:**

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

**Name:** KRAUSE HOWARD & COMPNAY, S.C

**Title:**

**Office Address:** KRAUSE HOWARD & COMPNAY, S.C

P.O. BOX 179  
WAUSAU, WI 54402-0179

**Telephone:** (715) 845 - 7306

**Fax Number:** (715) 848 - 5302

**E-mail Address:**

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

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

**Name:** KRAUSE, HOWARD & COMPANY, S.C

**Title:**

**Office Address:** KRAUSE, HOWARD & COMPANY, S.C

P.O. BOX 179  
WAUSAU, WI 54402-0179

**Telephone:** (715) 845 - 7306

**Fax Number:** (715) 848 - 5302

**E-mail Address:**

**Date of most recent audit report:** 4/14/1997

**Period covered by most recent audit:** 1996

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** DAVID BESKE

**Title:** UTILITY SUPERINTENDENT

**Office Address:**

301 MAIN STREET  
MOSINEE, WI 54455

**Telephone:** (715) 845 - 7306

**Fax Number:** (715) 848 - 5302

**E-mail Address:**

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**Name of utility commission/committee:** CITY COUNCIL AND MAYOR

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

- S CHITTUN, COUNCIL MEMBER
  - T HELBACH, COUNCIL MEMBER
  - JAMES JACOBSON, MAYOR
  - T KIPP, COUNCIL MEMBER
  - T MIELKE, COUNCIL MEMBER
  - R SHNOWSKE, COUNCIL MEMBER
  - J STARR, COUNCIL MEMBER
- 

**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES

**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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	572,618	556,692	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	220,815	241,306	2
Depreciation Expense (403)	155,908	145,939	3
Amortization Expense (404-407)	0		4
Taxes (408)	139,993	133,648	5
<b>Total Operating Expenses</b>	<b>516,716</b>	<b>520,893</b>	
<b>Net Operating Income</b>	<b>55,902</b>	<b>35,799</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>55,902</b>	<b>35,799</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	3,861	2,252	9
Interest and Dividend Income (419)	76,381	29,756	10
Miscellaneous Nonoperating Income (421)	33,767	107,998	11
<b>Total Other Income</b>	<b>114,009</b>	<b>140,006</b>	
<b>Total Income</b>	<b>169,911</b>	<b>175,805</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>169,911</b>	<b>175,805</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	130,625	106,010	14
Amortization of Debt Discount and Expense (428)	15,287	10,038	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	118,458	83,245	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>264,370</b>	<b>199,293</b>	
<b>Net Income</b>	<b>(94,459)</b>	<b>(23,488)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	171,400	194,888	20
Balance Transferred from Income (433)	(94,459)	(23,488)	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>76,941</b>	<b>171,400</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
WATER TOWER RENTAL	3,861	4
<b>Total (Acct. 418):</b>	<b>3,861</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON TEMPORARY INVESTMENTS	76,381	5
<b>Total (Acct. 419):</b>	<b>76,381</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON REGULATED UTILITY	33,767	6
<b>Total (Acct. 421):</b>	<b>33,767</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	572,618	0	0	0	572,618	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>572,618</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>572,618</b>	

### 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	94,006		<b>94,006</b>	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	98,850		<b>98,850</b>	19
<b>Total Payroll</b>	<b>192,856</b>	<b>0</b>	<b>192,856</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,438,957	6,412,469	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,343,758	1,208,937	<b>2</b>
<b>Net Utility Plant</b>	<b>5,095,199</b>	<b>5,203,532</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	7,461,947	7,153,072	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,560,178	1,403,753	<b>4</b>
<b>Net Nonutility Property</b>	<b>5,901,769</b>	<b>5,749,319</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	86,756	80,969	<b>6</b>
Special Funds (125)	315,764	61,956	<b>7</b>
<b>Total Other Property and Investments</b>	<b>6,304,289</b>	<b>5,892,244</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	327,998	254,253	<b>8</b>
Temporary Cash Investments (132)	75,529	83,498	<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	104,507	108,795	<b>11</b>
Other Accounts Receivable (143)	138,077	126,272	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	58,669	179,418	<b>14</b>
Materials and Supplies (150)	25,079	25,731	<b>15</b>
Prepayments (165)	0		<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>729,859</b>	<b>777,967</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	55,308	40,415	<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	0		<b>20</b>
<b>Total Deferred Debits</b>	<b>55,308</b>	<b>40,415</b>	
<b>Total Assets and Other Debits</b>	<b>12,184,655</b>	<b>11,914,158</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,446,368	2,446,368	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	76,941	171,400	23
<b>Total Proprietary Capital</b>	<b>2,523,309</b>	<b>2,617,768</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,347,677	2,086,677	24
Advances from Municipality (223)	2,395,258	1,848,837	25
Other Long-Term Debt (224)	0		26
<b>Total Long-Term Debt</b>	<b>4,742,935</b>	<b>3,935,514</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		27
Accounts Payable (232)	20,595	210,607	28
Payables to Municipality (233)	60,897	256,982	29
Customer Deposits (235)			30
Taxes Accrued (236)	6,083	125,952	31
Interest Accrued (237)	87,463	28,617	32
Other Current and Accrued Liabilities (238)		7,008	33
<b>Total Current and Accrued Liabilities</b>	<b>175,038</b>	<b>629,166</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	4,743,373	4,731,710	41
<b>Total Liabilities and Other Credits</b>	<b>12,184,655</b>	<b>11,914,158</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	6,438,461	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)	496				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	<b>6,438,957</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,343,758	0	0	0	10
<b>Total Accumulated Provision</b>	<b>1,343,758</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,095,199</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,208,937				<b>1,208,937</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	155,908				<b>155,908</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,614				<b>3,614</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>159,522</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>159,522</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	19,100				<b>19,100</b>	<b>15</b>
Cost of removal	5,600				<b>5,600</b>	<b>16</b>
Other debits (specify):						<b>17</b>
ROUNDING	1				<b>1</b>	<b>18</b>
<b>Total debits</b>	<b>24,701</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,701</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,343,758</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,343,758</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	7,153,072	313,375	4,500	7,461,947	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	<b>7,153,072</b>	<b>313,375</b>	<b>4,500</b>	<b>7,461,947</b>	
Less accum. prov. depr. & amort. (122)	1,403,753	160,925	4,500	1,560,178	3
<b>Net Nonutility Property</b>	<b>5,749,319</b>	<b>152,450</b>	<b>0</b>	<b>5,901,769</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	25,079	25,731
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
<b>Total Materials and Supplies</b>	<b>25,079</b>	<b>25,731</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 REFUNDING NOTE	328	428	2,958	1
1987 G. O. REFINANCING NOTE	2,389	428	20,709	2
5/1/1994 REVENUE BOND	7,321	428	6,710	3
9/1/1997 BOND ANTICIPATION NOTE	5,249	428	24,931	4
<b>Total</b>			<b>55,308</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	5
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	2,446,368	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>2,446,368</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS (TIF)	07/01/1989	12/01/2007	7.00%	82,677	<b>1</b>
9/1/1997 BOND ANTICIPATION NOTE	09/01/1997	08/01/1999	4.00%	2,265,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>2,347,677</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
CLEAN WATER FUND LOAN	01/27/1993	05/01/2012	4.00%	362,928	<b>1</b>
CLEAN WATER FUND LOAN 2	08/23/1995	05/01/2015	3.00%	833,528	<b>2</b>
FIRSTAR-G.O. REFUNDING	10/01/1987	09/01/2006	7.00%	420,604	<b>3</b>
STATE TRUST FUND LOANS	03/15/1997	03/15/2017	7.00%	660,000	<b>4</b>
BANC ONE- REFUNDING	05/01/1993	06/01/2008	4.00%	118,198	<b>5</b>
<b>Total for Account 223</b>				<b>2,395,258</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	125,952	1
<b>Accruals:</b>		
Charged water department expense	139,993	2
Charged electric department expense		3
Charged sewer department expense	1,500	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>141,493</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	253,452	6
Social Security taxes	7,191	7
PSC Remainder Assessment	719	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>261,362</b>	
<b>Balance end of year</b>	<b>6,083</b>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
MORTGAGE REVENUE BOND (TIF)	524	6,026	6,048	502	1
1994 MORTGAGE REVENUE BOND	8,333	91,667	100,000	0	2
1997 BAN		32,932		32,932	3
<b>Subtotal</b>	<b>8,857</b>	<b>130,625</b>	<b>106,048</b>	<b>33,434</b>	
<b>Advances from Municipality (223)</b>					
STATE TRUST FUND LOANS		35,821		35,821	4
CLEAN WATER FUND LOANS	6,802	40,070	40,436	6,436	5
FIRSTAR-G.O. BOND REFINANCING	12,375	36,050	37,124	11,301	6
BANC ONE- REFUNDING	508	6,065	6,102	471	7
MOSINEE COMMERCIAL BANK	75	452	527	0	8
<b>Subtotal</b>	<b>19,760</b>	<b>118,458</b>	<b>84,189</b>	<b>54,029</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>28,617</b>	<b>249,083</b>	<b>190,237</b>	<b>87,463</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,046,343			3,685,367		<b>4,731,710</b>	1
<b>Add credits during year:</b>							
For Services	6,163			5,500		<b>11,663</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>1,052,506</b>	<b>0</b>	<b>0</b>	<b>3,690,867</b>	<b>0</b>	<b>4,743,373</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	166,799			1,651,802		<b>1,818,601</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
BOND CONSTRUCTION INVESTMENT	81,696	2
SPECIAL ASSESSMENTS	5,060	3
<b>Total (Acct. 124):</b>	<b>86,756</b>	
<b>Special Funds (125):</b>		
1997 DEBT PROCEEDS	235,337	4
EQUIPMENT REPLACEMENT	27,750	5
CLEAN WATER EQUIPMENT REPLACEMENT	52,677	6
<b>Total (Acct. 125):</b>	<b>315,764</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	104,507	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>104,507</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	118,163	12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
CLEAN WATER FUND INTEREST SUBSIDY	19,914	14
<b>Total (Acct. 143):</b>	<b>138,077</b>	
<b>Receivables from Municipality (145):</b>		
1997 TAX ROLL AND HYDRANT RENTAL	58,669	15
<b>Total (Acct. 145):</b>	<b>58,669</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE		<b>18</b>
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
FOR GENERAL OPERATIONAL ITEMS	60,897	<b>19</b>
<b>Total (Acct. 233):</b>	<b>60,897</b>	
<b>Other Deferred Credits (253):</b>		
NONE		<b>20</b>
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	6,425,465	0	0	0	6,425,465	1
Materials and Supplies	25,405	0	0	0	25,405	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,276,347	0	0	0	1,276,347	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,049,424	0	0	0	1,049,424	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>4,125,099</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,125,099</b>	
Net Operating Income	55,902	0	0	0	55,902	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>1.36%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.36%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	2,446,368	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	124,170	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,570,538</b>	
<b>Net Income</b>		
Net Income	(94,459)	5
<b>Percent Return on Proprietary Capital</b>	<b>-3.67%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

NO LARGE PROJECTS

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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### FINANCIAL SECTION FOOTNOTES

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**Signature Page (Page ii)**

Report filed manually by the utility. Revised to conform to the electronic program, keyed and edited by PSC staff.

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**Identification and Ownership (Page iv)**

July 8, 1998

Mr. Kevin Breit, Director of Public Works  
Mosinee Municipal Water and Sewer Utility  
301 Main Street  
Mosinee, WI 54455-1445

Re: 1997 Analytical Review File DWCCA-3890-RL

Dear Mr. Breit:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 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. In the future, when completing the Sources of Water Supply - Ground Water schedule, page W-11, please complete column d, well diameter in inches also.
2. During our review of page W-16, we noted end of year, column (f), and classification of meters, column (o), does not agree for the ", 1½", and 2" meters. 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) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	566,126	1
<b>Total Sales of Water</b>	<b>566,126</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,183	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,309	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>6,492</b>	
<b>Total Operating Revenues</b>	<b>572,618</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	38,814	8
Pumping Expenses (620-625)	46,080	9
Water Treatment Expenses (630-635)	22,715	10
Transmission and Distribution Expenses (640-655)	62,336	11
Customer Accounts Expenses (901-904)	6,793	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	44,077	14
<b>Total Operation and Maintenance Expenses</b>	<b>220,815</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	155,908	15
Amortization Expense (404-407)		16
Taxes (408)	139,993	17
<b>Total Other Operating Expenses</b>	<b>295,901</b>	
<b>Total Operating Expenses</b>	<b>516,716</b>	
<b>NET OPERATING INCOME</b>	<b>55,902</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,400	63,522	240,241	4
Commercial	163	23,882	70,982	5
Industrial	17	43,418	77,287	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,580</b>	<b>130,822</b>	<b>388,510</b>	
Private Fire Protection Service (462)	8		6,370	7
Public Fire Protection Service (463)	1		149,575	8
Other Sales to Public Authorities (464)	26	7,032	21,671	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,615</b>	<b>137,854</b>	<b>566,126</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	149,575	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>149,575</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,183	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,183</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,309	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>4,309</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	38,814	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>38,814</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	8,544	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	37,536	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>46,080</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	3,706	10
Chemicals (631)	16,141	11
Operation Supplies and Expenses (632)	2,868	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>22,715</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	25,304	14
Operation Supplies and Expenses (641)	30,866	15
Maintenance of Distribution Reservoirs and Standpipes (650)	16	16
Maintenance of Mains (651)		17
Maintenance of Services (652)	2,117	18
Maintenance of Meters (653)	2,171	19
Maintenance of Hydrants (654)	1,862	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>62,336</b>	

## 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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,115	<b>22</b>
Accounting and Collecting Labor (902)	4,678	<b>23</b>
Supplies and Expenses (903)		<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>6,793</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	4,678	<b>27</b>
Office Supplies and Expenses (921)	694	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	4,903	<b>30</b>
Property Insurance (924)	9,374	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	22,813	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	233	<b>35</b>
Transportation Expenses (933)	1,382	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>44,077</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>220,815</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		133,583	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,500	2
<b>Net property tax equivalent</b>		<b>132,083</b>	
Social Security		7,191	3
PSC Remainder Assessment		719	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>139,993</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.204105				3
County tax rate	mills		6.349908				4
Local tax rate	mills		6.739215				5
School tax rate	mills		14.132007				6
Voc. school tax rate	mills		1.866694				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>29.291929</b>				10
Less: state credit	mills		2.009733				11
<b>Net tax rate</b>	mills		<b>27.282196</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.739215</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.998701</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>22.737916</b>				17
<b>Total Tax Rate</b>	mills		<b>29.291929</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.776252</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.282196</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.177857</b>				21
Utility Plant, Jan. 1	\$	<b>6,412,469</b>	6,412,469				22
Materials & Supplies	\$	<b>25,731</b>	25,731				23
<b>Subtotal</b>	\$	<b>6,438,200</b>	<b>6,438,200</b>				24
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>6,438,200</b>	<b>6,438,200</b>				26
Assessment Ratio	dec.		0.979723				27
<b>Assessed Value</b>	\$	<b>6,307,653</b>	<b>6,307,653</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.177857</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>133,583</b>	<b>133,583</b>				30
Tax Equivalent per 1994 PSC Report	\$	97,388					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>133,583</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	7,091		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	605,371		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>612,462</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	132,330		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	358,077		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	9,473		20
<b>Total Pumping Plant</b>	<b>499,880</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)	157,438		22
Water Treatment Equipment (332)	1,442,754		23
<b>Total Water Treatment Plant</b>	<b>1,600,192</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,010		24
Structures and Improvements (341)			25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			7,091	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)			605,371	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>612,462</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			132,330	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			358,077	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,473	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>499,880</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			157,438	22
Water Treatment Equipment (332)			1,442,754	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,600,192</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			1,010	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	934,363		26
Transmission and Distribution Mains (343)	2,056,571	18,500	27
Fire Mains (344)			28
Services (345)	305,043	9,685	29
Meters (346)	144,645	11,365	30
Hydrants (348)	173,959	5,285	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>3,615,591</b>	<b>44,835</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	911		35
Computer Equipment (391.1)	4,487		36
Transportation Equipment (392)	33,543	257	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	14,669		41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	30,734		44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>84,344</b>	<b>257</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,412,469</b>	<b>45,092</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>6,412,469</b>	<b>45,092</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			934,363 26
Transmission and Distribution Mains (343)	3,216		2,071,855 27
Fire Mains (344)			0 28
Services (345)	1,181		313,547 29
Meters (346)	13,271		142,739 30
Hydrants (348)	1,432		177,812 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>19,100</b>	<b>0</b>	<b>3,641,326</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			911 35
Computer Equipment (391.1)			4,487 36
Transportation Equipment (392)			33,800 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			14,669 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			30,734 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>84,601</b>
<b>Total utility plant in service directly assignable</b>	<b>19,100</b>	<b>0</b>	<b>6,438,461</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>19,100</b>	<b>0</b>	<b>6,438,461</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			20,575	<b>20,575</b>	1
February			17,159	<b>17,159</b>	2
March			20,352	<b>20,352</b>	3
April			20,185	<b>20,185</b>	4
May			18,860	<b>18,860</b>	5
June			18,665	<b>18,665</b>	6
July			18,317	<b>18,317</b>	7
August			18,515	<b>18,515</b>	8
September			14,325	<b>14,325</b>	9
October			16,646	<b>16,646</b>	10
November			14,903	<b>14,903</b>	11
December			16,658	<b>16,658</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>215,160</b>	<b>215,160</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				26,000	13
Less: Other utility use				20,000	14
Other utility use explanation:					15
WATERMAIN BREAKS					
Water pumped into distribution system				<b>169,160</b>	16
Less: Water sold				137,854	17
Losses and unaccounted for				<b>31,306</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>19%</b>	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				900	21
Date of maximum: 1/14/1997					22
Cause of maximum:					23
WATERMAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				378	24
Date of minimum: 9/21/1997					25
Total KWH used for pumping for the year				433,942	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
MAPLE RIDGE ROAD	1	60	16	600	Yes	<b>1</b>
MAPLE RIDGE RD.	2	60	16	600	Yes	<b>2</b>
MOSINEE AVENUE	3	55	16	590	Yes	<b>3</b>
MOSINEE AVE	4	45	12	345	Yes	<b>4</b>
MOSINEE AVE 2	5	45	12	360	Yes	<b>5</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	MAPLE RIDGE ROAD	MAPLE RIDGE RD	MOSINEE AVENUE	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	PEERLESS	PEERLESS	LAZRE	5
Year Installed	1964	1964	1966	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	340	340	380	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9 10
Year Installed	1964	1964	1966	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	BUS. PARK	14
Location	MOSINEE AVE	MOSINEE AVE 2	BUS. PARK	15
Purpose	P	P	P	16
Destination	T	T	D	17
Pump Manufacturer	LAZRE	LAZRE	SYNCHROFLOW	18
Year Installed	1974	1974	1989	19
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	20
Actual Capacity (gpm)	240	245	500	21
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US ELECTRIC	22 23
Year Installed	1995	1995	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	10	10	15	26

### 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)	1
Identification	RIVER CROSSING			1
Location	RIVER CROSSING			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	SYNCHROFLOW			5
Year Installed	1991			6
Type	OTHER			7
Actual Capacity (gpm)	500			8
Pump Motor or Standby Engine Mfr	SYNCHROFLOW			9 10
Year Installed	1991			11
Type	ELECTRIC			12
Horsepower	25			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
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	12TH STREET	CWBP	CWBP 2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1995	1989	1989	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	1	180	6
Total capacity in gallons	350,000	200,000	450,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

## 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	MOSINEE AVENUE	RANGER STREET		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1974	1964		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	1	189		6
Total capacity in gallons	250,000	75,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	PRESSURE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	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	4.000	3,680				<b>3,680</b>
M	D	6.000	85,782	300	300		<b>85,782</b>
P	D	6.000	8,117				<b>8,117</b>
M	D	8.000	37,227				<b>37,227</b>
P	D	8.000	12,475				<b>12,475</b>
M	D	10.000	32,643				<b>32,643</b>
M	D	12.000	11,803				<b>11,803</b>
M	T	14.000	60				<b>60</b>
<b>Total Within Municipality</b>			<b>191,787</b>	<b>300</b>	<b>300</b>	<b>0</b>	<b>191,787</b>
<b>Total Utility</b>			<b>191,787</b>	<b>300</b>	<b>300</b>	<b>0</b>	<b>191,787</b>

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.075	852	6			858	50	1
L	0.750	617		6		611		2
M	1.000	277	8			285	145	3
L	1.000	2		1		1		4
P	1.000	1				1		5
M	1.500	35	1			36		6
M	2.000	9	1			10		7
M	3.000	3				3		8
M	4.000	2				2		9
M	6.000	5				5		10
M	8.000	3	1			4		11
M	10.000	2				2		12
<b>Total Utility</b>		<b>1,808</b>	<b>17</b>	<b>7</b>	<b>0</b>	<b>1,818</b>	<b>195</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,647	116	149		1,614	197	1
1.000	25	12	6		31	9	2
1.500	21	4	1		24		3
2.000	15	1	2		14		4
3.000	6				6		5
4.000	1				1		6
6.000	6				6		7
10.000	1				1		8
<b>Total:</b>	<b>1,722</b>	<b>133</b>	<b>158</b>	<b>0</b>	<b>1,697</b>	<b>206</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,394	123	7	14		76	1,614	1
1.000		18	3	3		7	31	2
1.500		16	2	5		1	24	3
2.000		5	2	5		2	14	4
3.000		1	3	2			6	5
4.000				1			1	6
6.000				6			6	7
10.000				1			1	8
<b>Total:</b>	<b>1,394</b>	<b>163</b>	<b>17</b>	<b>37</b>	<b>0</b>	<b>86</b>	<b>1,697</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	243	3	2		244	2
<b>Total Fire Hydrants</b>	<b>243</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>244</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	244
Number of distribution system valves end of year:	649
Number of distribution valves operated during year:	105

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-15)

The 10" and 12" mains reported as supply mains should have been reported as distribution main per Director of Public Works.

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