



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MOSINEE MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 225 MAIN STREET
MOSINEE, WI 54455

For the Year Ended: DECEMBER 31, 1999

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MOSINEE MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 225 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:

225 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 & 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:

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

Name: ROBERT FEIT

Title: MAYOR

Office Address:

225 MAIN STREET
MOSINEE, WI 54455

Telephone: (715) 693 - 2275

Fax Number: (715) 693 - 1324

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: 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: 4/7/1999

Period covered by most recent audit: 01/01/1998 - 12/31/1998

Names and titles of utility management including manager or superintendent:

Name: DAVID BESKE

Title: UTILITY SUPERINTENDENT

Office Address:

225 MAIN STREET

MOSINEE, WI 54455

Telephone: (715) 693 - 3840

Fax Number: (715) 693 - 1324

E-mail Address:

Name of utility commission/committee: CITY COUNCIL AND MAYOR

Names of members of utility commission/committee:

E. BIEDERMAN, COUNCIL MEMBER

ROBERT FEIT, MAYOR

T. KIPP, COUNCIL MEMBER

D. LITWIN, COUNCIL MEMBER

D. MIELKE, COUNCIL MEMBER

K. OELKE, 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: 1/1/1952

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)	814,678	582,820	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	261,008	241,759	2
Depreciation Expense (403)	161,443	158,128	3
Amortization Expense (404-407)	0		4
Taxes (408)	134,510	138,782	5
Total Operating Expenses	556,961	538,669	
Net Operating Income	257,717	44,151	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	257,717	44,151	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	7,625	6,710	9
Interest and Dividend Income (419)	45,375	49,192	10
Miscellaneous Nonoperating Income (421)	37,994	54,177	11
Total Other Income	90,994	110,079	
Total Income	348,711	154,230	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	348,711	154,230	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	133,465	117,346	14
Amortization of Debt Discount and Expense (428)	12,314	25,185	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	75,104	86,895	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	220,883	229,426	
Net Income	127,828	(75,196)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,717	76,941	20
Balance Transferred from Income (433)	127,828	(75,196)	21
Miscellaneous Credits to Surplus (434)	755	2,972	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
Total Unappropriated Earned Surplus End of Year (216)	133,300	4,717	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
WATER TOWER RENTAL	7,625	4
Total (Acct. 418):	7,625	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY INVESTMENTS	45,375	5
Total (Acct. 419):	45,375	
Miscellaneous Nonoperating Income (421):		
NONREGULATED SEWER UTILITY	37,994	6
Total (Acct. 421):	37,994	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PRIOR YEAR AUDIT ADJUSTMENT - DEBT TRANSACTION	755	9
Total (Acct. 434):	755	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	814,678	0	0	0	814,678	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	814,678	0	0	0	814,678	

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	94,512		94,512	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	101,997		101,997	19
Total Payroll	196,509	0	196,509	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,720,919	6,673,468	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,587,465	1,439,565	2
Net Utility Plant	5,133,454	5,233,903	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	7,580,320	7,547,193	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,891,870	1,716,024	4
Net Nonutility Property	5,688,450	5,831,169	
Investment in Municipality (123)	0		5
Other Investments (124)	2,380	3,720	6
Special Funds (125)	494,262	115,895	7
Total Other Property and Investments	6,185,092	5,950,784	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	491,624	398,799	8
Temporary Cash Investments (132)	173,624	165,510	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	200,569	103,259	11
Other Accounts Receivable (143)	146,023	139,833	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	75,674	201,013	14
Materials and Supplies (150)	26,030	24,836	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,113,544	1,033,250	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	123,739	30,123	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	123,739	30,123	
Total Assets and Other Debits	12,555,829	12,248,060	

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)	2,446,368	2,446,368	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	133,300	4,717	23
Total Proprietary Capital	2,579,668	2,451,085	
LONG-TERM DEBT			
Bonds (221)	2,661,628	2,343,296	24
Advances from Municipality (223)	2,129,548	2,269,569	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	4,791,176	4,612,865	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	18,966	71,495	28
Payables to Municipality (233)	135,727	104,541	29
Customer Deposits (235)			30
Taxes Accrued (236)	128,445	132,472	31
Interest Accrued (237)	114,818	91,923	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	397,956	400,431	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,787,029	4,783,679	41
Total Liabilities and Other Credits	12,555,829	12,248,060	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,720,919	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	6,720,919	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,587,465	0	0	0	10
Total Accumulated Provision	1,587,465	0	0	0	
Net Utility Plant	5,133,454	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	1,439,565				1,439,565	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	161,443				161,443	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,956				3,956	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	6,000				6,000	10
Other credits (specify):						11
					0	12
Total credits	171,399	0	0	0	171,399	13
Debits during year						14
Book cost of plant retired	23,499				23,499	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	23,499	0	0	0	23,499	19
Balance End of Year	1,587,465	0	0	0	1,587,465	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	7,547,193	42,986	9,859	7,580,320	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	7,547,193	42,986	9,859	7,580,320	
Less accum. prov. depr. & amort. (122)	1,716,024	185,705	9,859	1,891,870	3
Net Nonutility Property	5,831,169	(142,719)	0	5,688,450	

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

Particulars (a)	Amount (b)	
Balance first of year		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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

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	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	26,030	24,836
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	26,030	24,836

**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)				
07/01/99 REVENUE BOND	0	0	65,146	1
09/01/97 BOND ANTICIPATION NOTE	9,185	428	0	2
10/01/99 REFUNDING BOND	0	0	40,783	3
1993 REFUNDING NOTE	329	428	2,301	4
1997/1987 G.O. REFINANCING NOTE	2,800	428	15,509	5
Total			123,739	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,446,368	1
Changes during year (explain):		
NONE		2
Balance end of year	<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)	
07/01/99 REVENUE BOND	07/01/1999	11/01/2019	5.36%	2,590,000	1
10/01/99 REFUNDING BOND	10/01/1999	05/01/2007	4.55%	71,628	2
Total Bonds (Account 221):				2,661,628	

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)					
CLEAN WATER FUND LOAN	01/27/1993	05/01/2012	3.80%	325,424	1
CLEAN WATER FUND LOAN	08/23/1995	05/01/2015	3.09%	761,803	2
G.O. REFUNDING	06/01/1997	04/01/2006	4.68%	316,604	3
STATE TRUST FUND LOAN	01/01/1997	03/15/2017	6.75%	631,639	4
BANC ONE - REFUNDING (WATER CROSSING)	05/01/1993	06/01/2008	4.20%	94,078	5
Total for Account 223				2,129,548	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	132,472	1
Accruals:		
Charged water department expense	134,510	2
Charged electric department expense		3
Charged sewer department expense	1,483	4
Other (explain):		
NONE		5
Total Accruals and other credits	135,993	
Taxes paid during year:		
County, state and local taxes	132,472	6
Social Security taxes	6,849	7
PSC Remainder Assessment	699	8
Other (explain):		
NONE		9
Total payments and other debits	140,020	
Balance end of year	128,445	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
MORTGAGE REVENUE BOND (TIF)	476	5,240	5,716	0	1
1997 BAN	41,053	57,475	98,528	0	2
07/01/99 REVENUE BOND		69,921		69,921	3
10/01/99 REFUND BOND		829		829	4
Subtotal	41,529	133,465	104,244	70,750	
Advances from Municipality (223)					
STATE TRUST FUND LOANS	39,189	41,708	47,052	33,845	5
CLEAN WATER FUND LOANS	6,287	12,225	12,533	5,979	6
GO BOND REFINANCING	4,488	16,060	16,690	3,858	7
BANC ONE - REFUNDING	430	5,111	5,155	386	8
Subtotal	50,394	75,104	81,430	44,068	
Other Long-Term Debt (224)					
NONE				0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	10
Subtotal	0	0	0	0	
Total	91,923	208,569	185,674	114,818	

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	1,072,489			3,711,190		4,783,679	1
Add credits during year:							
For Services	2,000			1,350		3,350	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,074,489	0	0	3,712,540	0	4,787,029	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	166,799			1,651,802		1,818,601	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	2,380	2
Total (Acct. 124):	2,380	
Special Funds (125):		
EQUIPMENT REPLACEMENT	145,108	3
DEBT SERVICE	274,132	4
EQUIPMENT RESERVE	75,022	5
Total (Acct. 125):	494,262	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	200,569	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	200,569	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	127,207	11
Merchandising, jobbing and contract work		12
Other (specify):		
CLEAN WATER FUND INTEREST SUBSIDY	18,816	13
Total (Acct. 143):	146,023	
Receivables from Municipality (145):		
1999 TAX ROLL	75,674	14
Total (Acct. 145):	75,674	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
FOR GENERAL OPERATIONAL ITEMS AND DEBT SERVICE	135,727	18
Total (Acct. 233):	135,727	
Other Deferred Credits (253):		
NONE		19
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	6,697,193	0	0	0	6,697,193	1
Materials and Supplies	25,433	0	0	0	25,433	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,513,515	0	0	0	1,513,515	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,073,489	0	0	0	1,073,489	6
Other (specify):					0	7
Average Net Rate Base	4,135,622	0	0	0	4,135,622	
Net Operating Income	257,717	0	0	0	257,717	8
Net Operating Income as a percent of Average Net Rate Base	6.23%	N/A	N/A	N/A	6.23%	

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	2,446,368	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	69,008	3
Other (Specify):		4
Total Average Proprietary Capital	2,515,376	
Net Income		
Net Income	127,828	5
 Percent Return on Proprietary Capital	5.08%	

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.

Water rate increase effective for first quarter 1999.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

City Council
City of Mosinee
Mosinee, Wisconsin

We have compiled the Municipal Utility Annual Report - Class C of the City of Mosinee as of December 31, 1999, and for the year then ended included in the accompanying prescribed form in accordance with Statements of 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 Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, 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 Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

KRAUSE, HOWARD & COMPANY, S.C.
Certified Public Accountants
March 1, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

April 24, 2000

Mr. Kevin Breit, Director of Public Works
Mosinee Municipal Water and Sewer Utility
225 Main Street
Mosinee, WI 54455-1443

1999 Analytical Review DWCCA-3890-ELE

Dear Mr. Breit:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that total Water Treatment Expenses, Water Operation & Maintenance Expenses schedule, increased \$7,171 from the prior year. Please furnish a brief explanation of this increase.
2. During our review, we noted \$5,452 reported as additions to Account 343, Transmission and Distribution Mains, Water Utility Plant in Service Schedule. However, there were no corresponding unit additions to the Water Mains schedule. Please furnish a brief explanation of why dollars are reported added and not units.

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) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\3890.doc

cc: Mayor Robert Feit

Reply received 5/4/00:

1. Additional water testing
 2. Final payment to Wis DOT on a 1998 project. Units were included in 1998 report.
- ele

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	806,280	1
Total Sales of Water	806,280	
Other Operating Revenues		
Forfeited Discounts (470)	4,747	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,651	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	8,398	
Total Operating Revenues	814,678	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	60,058	8
Pumping Expenses (620-625)	41,029	9
Water Treatment Expenses (630-635)	26,436	10
Transmission and Distribution Expenses (640-655)	81,439	11
Customer Accounts Expenses (901-904)	7,630	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	44,416	14
Total Operation and Maintenance Expenses	261,008	
Other Operating Expenses		
Depreciation Expense (403)	161,443	15
Amortization Expense (404-407)		16
Taxes (408)	134,510	17
Total Other Operating Expenses	295,953	
Total Operating Expenses	556,961	
NET OPERATING INCOME	257,717	

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	1,423	65,370	500,953	4
Commercial	169	26,411	147,381	5
Industrial	13	36,602	108,592	6
Total Metered Sales to General Customers (461)	1,605	128,383	756,926	
Private Fire Protection Service (462)	8		8,164	7
Public Fire Protection Service (463)				8
Other Sales to Public Authorities (464)	32	5,907	41,190	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 1,645	 134,290	 806,280	

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)	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)	0
Forfeited Discounts (470):	
Customer late payment charges	4,747 5
Other (specify):	
NONE	6
Total Forfeited Discounts (470)	4,747
Miscellaneous Service Revenues (471):	
NONE	7
Total Miscellaneous Service Revenues (471)	0
Rents from Water Property (472):	
NONE	8
Total Rents from Water Property (472)	0
Interdepartmental Rents (473):	
NONE	9
Total Interdepartmental Rents (473)	0
Other Water Revenues (474):	
Return on net investment in meters charged to sewer department	3,651 10
Other (specify):	
NONE	11
Total Other Water Revenues (474)	3,651
Amortization of Construction Grants (475):	
NONE	12
Total Amortization of Construction Grants (475)	0

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	33,017	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	27,041	4
Total Source of Supply Expenses	60,058	
 PUMPING EXPENSES		
Operation Labor (620)	9,099	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	31,930	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	41,029	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	5,030	10
Chemicals (631)	15,472	11
Operation Supplies and Expenses (632)	5,934	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	26,436	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	20,146	14
Operation Supplies and Expenses (641)	46,011	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)		17
Maintenance of Services (652)	932	18
Maintenance of Meters (653)	12,430	19
Maintenance of Hydrants (654)	1,920	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	81,439	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,323	22
Accounting and Collecting Labor (902)	4,307	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	7,630	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,308	27
Office Supplies and Expenses (921)	485	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,330	30
Property Insurance (924)	10,696	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	25,122	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	156	35
Transportation Expenses (933)	1,319	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	44,416	
 Total Operation and Maintenance Expenses	 261,008	

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		128,445	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,483	2
Net property tax equivalent		126,962	
Social Security		6,849	3
PSC Remainder Assessment		699	4
Other (specify): NONE			5
Total tax expense		134,510	

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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230489				3
County tax rate	mills		7.480873				4
Local tax rate	mills		6.869817				5
School tax rate	mills		14.543123				6
Voc. school tax rate	mills		2.158429				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.282731				10
Less: state credit	mills		1.959371				11
Net tax rate	mills		29.323360				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.869817				14
Combined School Tax Rate	mills		16.701552				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.571369				17
Total Tax Rate	mills		31.282731				18
Ratio of Local and School Tax to Total	dec.		0.753495				19
Total tax net of state credit	mills		29.323360				20
Net Local and School Tax Rate	mills		22.094994				21
Utility Plant, Jan. 1	\$	6,673,468	6,673,468				22
Materials & Supplies	\$	26,030	26,030				23
Subtotal	\$	6,699,498	6,699,498				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	6,699,498	6,699,498				26
Assessment Ratio	dec.		0.867721				27
Assessed Value	\$	5,813,295	5,813,295				28
Net Local & School Rate	mills		22.094994				29
Tax Equiv. Computed for Current Year	\$	128,445	128,445				30
Tax Equivalent per 1994 PSC Report	\$	97,388					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	128,445					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	612,462	0	
PUMPING PLANT			
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	4,199	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	9,473		20
Total Pumping Plant	499,880	4,199	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	157,438		22
Water Treatment Equipment (332)	1,442,754		23
Total Water Treatment Plant	1,600,192	0	
TRANSMISSION AND DISTRIBUTION PLANT			
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)	
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)			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
Total Source of Supply Plant	0	0	612,462	
PUMPING PLANT				
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)	1,000		361,276	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,473	20
Total Pumping Plant	1,000	0	503,079	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			157,438	22
Water Treatment Equipment (332)			1,442,754	23
Total Water Treatment Plant	0	0	1,600,192	
TRANSMISSION AND DISTRIBUTION PLANT				
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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	934,363		26
Transmission and Distribution Mains (343)	2,234,767	5,452	27
Fire Mains (344)			28
Services (345)	359,133	4,626	29
Meters (346)	149,543	29,861	30
Hydrants (348)	188,643	3,363	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	3,867,459	43,302	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	911		35
Computer Equipment (391.1)	5,875	922	36
Transportation Equipment (392)	41,286	22,527	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
Total General Plant	93,475	23,449	
Total utility plant in service directly assignable	6,673,468	70,950	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	6,673,468	70,950	

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)			934,363 26
Transmission and Distribution Mains (343)			2,240,219 27
Fire Mains (344)			0 28
Services (345)	980		362,779 29
Meters (346)	14,360		165,044 30
Hydrants (348)	2,300		189,706 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	17,640	0	3,893,121
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			911 35
Computer Equipment (391.1)			6,797 36
Transportation Equipment (392)	4,859		58,954 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
Total General Plant	4,859	0	112,065
Total utility plant in service directly assignable	23,499	0	6,720,919
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	23,499	0	6,720,919

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			15,103	15,103	1
February			14,492	14,492	2
March			17,954	17,954	3
April			16,683	16,683	4
May			16,715	16,715	5
June			22,628	22,628	6
July			21,592	21,592	7
August			15,757	15,757	8
September			14,565	14,565	9
October			14,265	14,265	10
November			13,891	13,891	11
December			14,216	14,216	12
Total for year	0	0	197,861	197,861	
Less: Measured or estimated water used in main flushing and water treatment during year				30,000	13
Less: Other utility use				33,000	14
Other utility use explanation:					15
WATERMAIN BREAKS AND WATER TOWER PAINTING					
Water pumped into distribution system				134,861	16
Less: Water sold				134,290	17
Losses and unaccounted for				571	18
Percent unaccounted for to the nearest whole percent (%)				0%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
N/A					
Maximum gallons pumped by all methods in any one day during reporting year				1,267	21
Date of maximum: 6/22/1999					22
Cause of maximum:					23
DRY WEATHER AND WATER TOWER MAINTENANCE					
Minimum gallons pumped by all methods in any one day during reporting year				347	24
Date of minimum: 11/22/1999					25
Total KWH used for pumping for the year				422,426	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)	
WELL - MAPLE RIDGE ROAD	1	60	12	600	Yes	1
WELL - MAPLE RIDGE ROAD	2	60	12	600	Yes	2
WELL - MOSINEE AVENUE	3	55	16	590	Yes	3
WELL - MOSINEE AVENUE	4	45	16	345	Yes	4
WELL - MOSINEE AVENUE	5	45	16	360	Yes	5

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 ROAD	MOSINEE AVENUE	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	PERRLESS	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 AVENUE	MOSINEE AVENUE	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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
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	0	180	6
Total capacity in gallons	350,000	200,000	450,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
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.)	0	189		6
Total capacity in gallons	250,000	75,000		7
WATER TREATMENT PLANT				8
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	2,265				2,265
M	D	6.000	84,639				84,639
P	D	6.000	8,117				8,117
M	D	8.000	39,012				39,012
P	D	8.000	12,475				12,475
M	S	10.000	34,211				34,211
M	S	12.000	11,803				11,803
M	T	14.000	60				60
Total Within Municipality			192,582	0	0	0	192,582
Total Utility			192,582	0	0	0	192,582

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	858	6			864	46	1
L	0.750	529		5		524		2
P	1.000	1				1		3
M	1.000	369				369	124	4
M	1.500	37				37		5
M	2.000	12	1			13	1	6
M	3.000	3				3		7
M	4.000	2				2		8
M	6.000	5	1			6		9
M	8.000	4				4		10
M	10.000	2				2		11
Total Utility		1,822	8	5	0	1,825	171	

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	1,660	368	351		1,677	200	1
1.000	33	4	2	(5)	30	4	2
1.500	29	4	4		29		3
2.000	16	2	2		16	2	4
3.000	6				6	3	5
4.000	1				1	1	6
6.000	6				6		7
10.000	0				0		8
14.000	1				1	1	9
Total:	1,752	378	359	(5)	1,766	211	

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	1,440	126	7	15		89	1,677	1
1.000		21	4	4		1	30	2
1.500		22	2	4		1	29	3
2.000		5	2	6		3	16	4
3.000		1	3	2			6	5
4.000				1			1	6
6.000					6		6	7
10.000							0	8
14.000					1		1	9
Total:	1,440	175	18	32	7	94	1,766	

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	1
Within Municipality	244	3	3		244	2
Total Fire Hydrants	244	3	3	0	244	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	244
Number of distribution system valves end of year:	662
Number of distribution valves operated during year:	125

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Transportation Equipment (392) - Share of Trucks and Tractor/Loader

Water Services (Page W-16)

Combination of utility and owner financed.

Meters (Page W-17)

Adjust to actual count.

Hydrants and Distribution System Valves (Page W-18)

Operating what staff had time for.
