



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, 2000

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

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

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

**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)      03/15/2001  
(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 (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
<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:** 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:** 4/4/2000

**Period covered by most recent audit:** 1/01/1999 - 12/31/1999

---

**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. § 66.0819 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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	845,368	814,678	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	279,960	261,008	2
Depreciation Expense (403)	184,233	161,443	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	143,175	134,510	5
<b>Total Operating Expenses</b>	<b>607,368</b>	<b>556,961</b>	
<b>Net Operating Income</b>	<b>238,000</b>	<b>257,717</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>238,000</b>	<b>257,717</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	7,910	7,625	9
Interest and Dividend Income (419)	70,536	45,375	10
Miscellaneous Nonoperating Income (421)	17,259	37,994	11
<b>Total Other Income</b>	<b>95,705</b>	<b>90,994</b>	
<b>Total Income</b>	<b>333,705</b>	<b>348,711</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>333,705</b>	<b>348,711</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	142,108	133,465	14
Amortization of Debt Discount and Expense (428)	3,910	12,314	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	71,148	75,104	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>217,166</b>	<b>220,883</b>	
<b>Net Income</b>	<b>116,539</b>	<b>127,828</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	133,300	4,717	20
Balance Transferred from Income (433)	116,539	127,828	21
Miscellaneous Credits to Surplus (434)	188,119	755	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>437,958</b>	<b>133,300</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	7,910	4
<b>Total (Acct. 418):</b>	<b>7,910</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON TEMPORARY INVESTMENTS	70,536	5
<b>Total (Acct. 419):</b>	<b>70,536</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONREGULATED SEWER UTILITY	17,259	6
<b>Total (Acct. 421):</b>	<b>17,259</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>		
PRIOR YEAR AUDIT ADJUSTMENT - DEBT TRANSACTION	188,119	9
<b>Total (Acct. 434):</b>	<b>188,119</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	845,368	0	0	0	<b>845,368</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>845,368</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>845,368</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	120,185		120,185	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	98,740		98,740	19
<b>Total Payroll</b>	<b>218,925</b>	<b>0</b>	<b>218,925</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)	6,740,648	6,720,919	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,757,900	1,587,465	<b>2</b>
<b>Net Utility Plant</b>	<b>4,982,748</b>	<b>5,133,454</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	7,632,701	7,580,320	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,056,544	1,891,870	<b>4</b>
<b>Net Nonutility Property</b>	<b>5,576,157</b>	<b>5,688,450</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	1,040	2,380	<b>6</b>
Special Funds (125)	722,655	494,262	<b>7</b>
<b>Total Other Property and Investments</b>	<b>6,299,852</b>	<b>6,185,092</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	631,857	491,624	<b>8</b>
Temporary Cash Investments (132)	184,483	173,624	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	218,123	200,569	<b>11</b>
Other Accounts Receivable (143)	141,135	146,023	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	47,692	75,674	<b>14</b>
Materials and Supplies (150)	32,628	26,030	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,255,918</b>	<b>1,113,544</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	80,599	123,739	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>80,599</b>	<b>123,739</b>	
<b>Total Assets and Other Debits</b>	<b>12,619,117</b>	<b>12,555,829</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,446,368	2,446,368	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	437,958	133,300	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,884,326</b>	<b>2,579,668</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,629,580	2,661,628	<b>24</b>
Advances from Municipality (223)	1,982,164	2,129,548	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>4,611,744</b>	<b>4,791,176</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	18,174	18,966	<b>28</b>
Payables to Municipality (233)	114,640	135,727	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	134,636	128,445	<b>31</b>
Interest Accrued (237)	65,468	114,818	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>332,918</b>	<b>397,956</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	4,790,129	4,787,029	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>12,619,117</b>	<b>12,555,829</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)	6,740,648	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
<b>Total Utility Plant</b>	6,740,648	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,757,900	0	0	0	10
<b>Total Accumulated Provision</b>	1,757,900	0	0	0	
<b>Net Utility Plant</b>	4,982,748	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)	
<b>Balance first of year</b>	1,587,465				<b>1,587,465</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	184,233				<b>184,233</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,189				<b>4,189</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>188,422</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>188,422</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	17,986				<b>17,986</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Rounding	1				<b>1</b>	<b>18</b>
<b>Total debits</b>	<b>17,987</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,987</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,757,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,757,900</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	7,580,320	77,017	24,636	7,632,701	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>7,580,320</b>	<b>77,017</b>	<b>24,636</b>	<b>7,632,701</b>	
Less accum. prov. depr. & amort. (122)	1,891,870	189,310	24,636	2,056,544	3
<b>Net Nonutility Property</b>	<b>5,688,450</b>	<b>(112,293)</b>	<b>0</b>	<b>5,576,157</b>	

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

Particulars (a)	Amount (b)
Balance first of year	0 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	0
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	32,628	26,030
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>32,628</b>	<b>26,030</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>				
07/01/99 REVENUE BOND	628	428	64,517	1
10/01/99 REFUNDING BOND	153	428	1,401	2
1993 REFUNDING NOTE	329	428	1,972	3
1997/1987 G.O. REFINANCING NOTE	2,800	428	12,709	4
<b>Total</b>			<b>80,599</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>		<b>2</b>
<b>Balance end of year</b>	<b><u>2,446,368</u></b>	

**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%	2,565,000	<b>1</b>
10/01/99 REFUNDING BOND	10/01/1999	05/01/2007	4.55%	64,580	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>2,629,580</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	3.80%	305,597	<b>1</b>
CLEAN WATER FUND LOAN	08/23/1995	05/01/2015	3.09%	724,271	<b>2</b>
G.O. REFUNDING	06/01/1997	04/01/2006	4.68%	260,604	<b>3</b>
STATE TRUST FUND LOAN	01/01/1997	03/15/2017	6.75%	611,181	<b>4</b>
BANC ONE - REFUNDING (WATER CROSSING)	05/01/1993	06/01/2008	4.20%	80,511	<b>5</b>
<b>Total for Account 223</b>				<b>1,982,164</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	128,445	1
<b>Accruals:</b>		
Charged water department expense	143,175	2
Charged electric department expense		3
Charged sewer department expense	1,636	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>144,811</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	128,445	6
Social Security taxes	8,846	7
PSC Remainder Assessment	1,329	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>138,620</b>	
<b>Balance end of year</b>	<b>134,636</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>					
07/01/99 REVENUE BOND	69,921	138,986	185,814	23,093	1
10/01/99 REFUND BOND	829	3,122	3,447	504	2
<b>Subtotal</b>	<b>70,750</b>	<b>142,108</b>	<b>189,261</b>	<b>23,597</b>	
<b>Advances from Municipality (223)</b>					
STATE TRUST FUND LOANS	33,845	18,463	19,648	32,660	3
CLEAN WATER FUND LOANS	5,979	34,601	34,919	5,661	4
GO BOND REFINANCING	3,858	13,498	14,142	3,214	5
BANC ONE - REFUNDING	386	4,586	4,636	336	6
<b>Subtotal</b>	<b>44,068</b>	<b>71,148</b>	<b>73,345</b>	<b>41,871</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>114,818</b>	<b>213,256</b>	<b>262,606</b>	<b>65,468</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	1,074,489	0	0	3,712,540	0	<b>4,787,029</b>	1
<b>Add credits during year:</b>							
For Services	1,600			1,500		<b>3,100</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>1,076,089</b>	<b>0</b>	<b>0</b>	<b>3,714,040</b>	<b>0</b>	<b>4,790,129</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>		
SPECIAL ASSESSMENTS	1,040	2
<b>Total (Acct. 124):</b>	<b>1,040</b>	
<b>Special Funds (125):</b>		
EQUIPMENT REPLACEMENT	154,184	3
DEBT SERVICE	488,757	4
EQUIPMENT RESERVE	79,714	5
<b>Total (Acct. 125):</b>	<b>722,655</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	218,123	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>218,123</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	122,981	11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
CLEAN WATER FUND INTEREST SUBSIDY	18,154	13
<b>Total (Acct. 143):</b>	<b>141,135</b>	
<b>Receivables from Municipality (145):</b>		
2000 TAX ROLL	47,692	14
<b>Total (Acct. 145):</b>	<b>47,692</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<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		17
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
FOR GENERAL OPERATIONAL ITEMS AND DEBT SERVICE	114,640	18
<b>Total (Acct. 233):</b>	<b>114,640</b>	
<b>Other Deferred Credits (253):</b>		
NONE		19
<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	6,730,783	0	0	0	6,730,783	1
Materials and Supplies	29,329	0	0	0	29,329	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,672,682	0	0	0	1,672,682	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,075,289	0	0	0	1,075,289	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>4,012,141</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,012,141</b>	
Net Operating Income	238,000	0	0	0	238,000	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.93%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.93%</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	285,629	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,731,997</b>	
<b>Net Income</b>		
Net Income	116,539	5
<b>Percent Return on Proprietary Capital</b>	<b>4.27%</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

---

**1. Acquisitions.**

---

**2. Leaseholder changes.**

---

**3. Extensions of service.**

---

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

---

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

---

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

---

**7. Any additional matters.**

---

**FINANCIAL SECTION FOOTNOTES**

---

**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, 2000, 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 2, 2001

---

**Income Statement Account Details (Page F-02)**

a/c 434: per review response:

As can be seen from the 1999 report, the 10-1-99 refunding bond issue refinanced a mortgage revenue bond. This transaction involved the water utility and the TIF. At the time the 1999 report was prepared, the audit had not been completed for either fund. The majority of the adjustment dealt with the debt service fund that was set up for the new debt issue.

Per Jim L:

Account 125-Special Funds on page F-19 has an item identified as Debt Service which increased from \$274,132 in 1999 to \$488,757 in 2000, which is apparently offset by the adjustment to Account 434. To complete the analytical review, you can add this information to the 2000 annual report as a footnote to Account 434 on page F-2.  
ele

## FINANCIAL SECTION FOOTNOTES

### Identification and Ownership - Contacts (Page iv)

August 17, 2001

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

2000 Analytical Review DWCCA-3890-ELE

Dear Mr. Breit:

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

1. The description of the \$188,119 balance in Account 434, Miscellaneous Credits to Surplus, on page F-2, line 9, indicates that this is a "prior year audit adjustment for a debt transaction." Such a description does not identify the nature of the item. Please submit a more detailed explanation of the transaction.
2. The schedule note on Page W-16 indicates that the water services additions were utility financed. If that is the case, please explain the \$1,600 contribution for services in Account 271, Page F-18.
3. We noted that your Public Fire Protection Service revenues are not reported in Account 463 on Page W-4. Although customers are direct charged for fire protection, the revenues collected should still be booked to Account 463. Please follow this procedure in the future. In addition, for any future rate case, the Commission will need to know the amount of revenue collected for public fire protection in prior years.
4. On Page F-2, \$7,910 is reported in Account 418 described as "water tower rental." This amount is more appropriately reported in Account 472, Rents from Water Property, Page W-4. Please follow this procedure in the future.

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

Response received 8/24/01 from Donald Stabenow, Krause, Howard & Co.:

1. 10-1-99 refunding bond issue refinanced a mortgage revenue bond.

---

## FINANCIAL SECTION FOOTNOTES

---

Majority of adjustment dealt with debt service fund that was set up for new debt issue.

2. \$1,600 was for new customers (financing still not explained).

3/4 noted

ele

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	836,783	1
<b>Total Sales of Water</b>	<b>836,783</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	4,606	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,979	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>8,585</b>	
<b>Total Operating Revenues</b>	<b>845,368</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	47,868	8
Pumping Expenses (620-625)	53,415	9
Water Treatment Expenses (630-635)	29,421	10
Transmission and Distribution Expenses (640-655)	93,785	11
Customer Accounts Expenses (901-904)	7,145	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	48,326	14
<b>Total Operation and Maintenance Expenses</b>	<b>279,960</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	184,233	15
Amortization Expense (404-407)		16
Taxes (408)	143,175	17
<b>Total Other Operating Expenses</b>	<b>327,408</b>	
<b>Total Operating Expenses</b>	<b>607,368</b>	
<b>NET OPERATING INCOME</b>	<b>238,000</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	1,465	64,744	503,738	4
Commercial	175	28,095	149,967	5
Industrial	12	37,490	134,326	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,652</b>	<b>130,329</b>	<b>788,031</b>	
Private Fire Protection Service (462)	9		9,728	7
Public Fire Protection Service (463)				8
Other Sales to Public Authorities (464)	27	5,346	39,024	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>1,688</b>	<b>135,675</b>	<b>836,783</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>
------------------------------	----------------------------------	--	-------------------------

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)		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>0</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,606	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,606</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	3,754	10
<b>Other (specify):</b>		
WELL PERMITS	225	11
<b>Total Other Water Revenues (474)</b>	<b>3,979</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)	39,287	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	8,581	4
<b>Total Source of Supply Expenses</b>	<b>47,868</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	16,618	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	36,797	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>53,415</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	7,722	10
Chemicals (631)	21,069	11
Operation Supplies and Expenses (632)	630	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>29,421</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	21,022	14
Operation Supplies and Expenses (641)	48,603	15
Maintenance of Distribution Reservoirs and Standpipes (650)	667	16
Maintenance of Mains (651)		17
Maintenance of Services (652)	4,065	18
Maintenance of Meters (653)	11,690	19
Maintenance of Hydrants (654)	7,738	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>93,785</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)	2,649	<b>22</b>
Accounting and Collecting Labor (902)	4,496	<b>23</b>
Supplies and Expenses (903)		<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>7,145</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)	4,497	<b>27</b>
Office Supplies and Expenses (921)	484	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	4,021	<b>30</b>
Property Insurance (924)	10,183	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	26,644	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	2	<b>35</b>
Transportation Expenses (933)	2,495	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>48,326</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>279,960</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		134,636	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,636	2
<b>Net property tax equivalent</b>		<b>133,000</b>	
Social Security		8,846	3
PSC Remainder Assessment		1,329	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>143,175</u></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 § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.239229				3
County tax rate	mills		7.457956				4
Local tax rate	mills		7.978718				5
School tax rate	mills		15.094329				6
Voc. school tax rate	mills		2.285521				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>33.055753</b>				<b>10</b>
Less: state credit	mills		1.941380				11
<b>Net tax rate</b>	mills		<b>31.114373</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.978718</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>17.379850</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>25.358568</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>33.055753</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.767145</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>31.114373</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>23.869247</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>6,720,919</b>	6,720,919				22
Materials & Supplies	\$	<b>26,030</b>	26,030				23
<b>Subtotal</b>	\$	<b>6,746,949</b>	<b>6,746,949</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>6,746,949</b>	<b>6,746,949</b>				<b>26</b>
Assessment Ratio	dec.		0.836018				27
<b>Assessed Value</b>	\$	<b>5,640,571</b>	<b>5,640,571</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>23.869247</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>134,636</b>	<b>134,636</b>				<b>30</b>
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>134,636</b>					<b>34</b>

### 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)	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>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>612,462</b>	<b>0</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)	361,276		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>503,079</b>	<b>0</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>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)	0		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)			361,276	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>503,079</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)	2,240,219	5,734	27
Fire Mains (344)	0		28
Services (345)	362,779	1,158	29
Meters (346)	165,044	16,311	30
Hydrants (348)	189,706	2,675	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,893,121</b>	<b>25,878</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)	6,797		36
Transportation Equipment (392)	58,954	6,047	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	5,790	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>112,065</b>	<b>11,837</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,720,919</b>	<b>37,715</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,720,919</b>	<b>37,715</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)			2,245,953 27
Fire Mains (344)			0 28
Services (345)	2,387		361,550 29
Meters (346)	13,270		168,085 30
Hydrants (348)	2,329		190,052 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>17,986</b>	<b>0</b>	<b>3,901,013</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)			6,797 36
Transportation Equipment (392)			65,001 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)			36,524 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>123,902</b>
<b>Total utility plant in service directly assignable</b>	<b>17,986</b>	<b>0</b>	<b>6,740,648</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>17,986</b>	<b>0</b>	<b>6,740,648</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			22,800	<b>22,800</b>	1
February			16,539	<b>16,539</b>	2
March			13,494	<b>13,494</b>	3
April			14,101	<b>14,101</b>	4
May			15,606	<b>15,606</b>	5
June			15,523	<b>15,523</b>	6
July			17,512	<b>17,512</b>	7
August			16,202	<b>16,202</b>	8
September			14,465	<b>14,465</b>	9
October			15,594	<b>15,594</b>	10
November			14,917	<b>14,917</b>	11
December			15,668	<b>15,668</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>192,421</b>	<b>192,421</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				25,000	13
Less: Other utility use				25,000	14
Other utility use explanation:					15
WATERMAIN BREAKS					
Water pumped into distribution system				<b>142,421</b>	16
Less: Water sold				135,675	17
Losses and unaccounted for				<b>6,746</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>5%</b>	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				1,083	21
Date of maximum: 1/4/2000					22
Cause of maximum:					23
WATER MAIN BREAKS					
Minimum gallons pumped by all methods in any one day during reporting year				308	24
Date of minimum: 4/30/2000					25
Total KWH used for pumping for the year				455,195	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>	
WELL - MAPLE RIDGE ROAD	1	60	12	144,000	Yes	<b>1</b>
WELL - MAPLE RIDGE ROAD	2	60	12	144,000	Yes	<b>2</b>
WELL - MOSINEE AVENUE	3	55	16	141,600	Yes	<b>3</b>
WELL - MOSINEE AVENUE	4	45	16	82,800	Yes	<b>4</b>
WELL - MOSINEE AVENUE	5	45	16	86,400	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 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
<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	0	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.)	0	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	2,265	0	0	0	<b>2,265</b>	<b>1</b>
M	D	6.000	84,639	235	0	0	<b>84,874</b>	<b>2</b>
P	D	6.000	8,117	0	0	0	<b>8,117</b>	<b>3</b>
M	D	8.000	39,012	0	0	0	<b>39,012</b>	<b>4</b>
P	D	8.000	12,475	0	0	0	<b>12,475</b>	<b>5</b>
M	S	10.000	34,211	0	0	0	<b>34,211</b>	<b>6</b>
M	S	12.000	11,803	0	0	0	<b>11,803</b>	<b>7</b>
M	T	14.000	60	0	0	0	<b>60</b>	<b>8</b>
<b>Total Within Municipality</b>			<b>192,582</b>	<b>235</b>	<b>0</b>	<b>0</b>	<b>192,817</b>	
<b>Total Utility</b>			<b>192,582</b>	<b>235</b>	<b>0</b>	<b>0</b>	<b>192,817</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	0.750	864	11	0	0	875	44	1
M	1.000	369	3	0	0	372	98	2
P	1.000	1	0	0	0	1		3
M	1.500	37	2	0	0	39		4
M	2.000	13	0	0	0	13	0	5
M	3.000	3	0	0	0	3		6
L	3.000	524	0	12	0	512		7
M	4.000	2	0	0	0	2		8
M	6.000	6	0	0	0	6		9
M	8.000	4	0	0	0	4		10
M	10.000	2	0	0	0	2		11
<b>Total Utility</b>		<b>1,825</b>	<b>16</b>	<b>12</b>	<b>0</b>	<b>1,829</b>	<b>142</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	1,677	150	138	0	1,689	224	1
1.000	30	6	3	0	33	2	2
1.500	29	3	1	0	31	0	3
2.000	16	3	0	0	19	2	4
3.000	6	1	0	0	7	3	5
4.000	1	0	0	0	1	1	6
6.000	6	0	0	0	6	0	7
10.000	0	0	0	0	0	0	8
14.000	1	0	0	0	1	0	9
<b>Total:</b>	<b>1,766</b>	<b>163</b>	<b>142</b>	<b>0</b>	<b>1,787</b>	<b>232</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	1,462	126	7	15	0	79	1,689	1
1.000	0	21	4	4	0	4	33	2
1.500	0	22	2	4	0	3	31	3
2.000	0	7	2	6	0	4	19	4
3.000	0	1	3	2	0	1	7	5
4.000	0	0	0	1	0	0	1	6
6.000	0	0	0	0	6	0	6	7
10.000	0	0	0	0	0	0	0	8
14.000	0	0	0	0	1	0	1	9
<b>Total:</b>	<b>1,462</b>	<b>177</b>	<b>18</b>	<b>32</b>	<b>7</b>	<b>91</b>	<b>1,787</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				0	1
Within Municipality	244	3	3		244	2
<b>Total Fire Hydrants</b>	<b>244</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>244</b>	
<b>Flushing Hydrants</b>						
	0				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:	666
Number of distribution valves operated during year:	150

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Operation & Maintenance Expenses (Page W-05)

Line 4 - Maintenance of Water Source Plant - No large repairs needed.

Line 5 - Operation Labor - Added staff.

Line 11 - Chemicals - Price increase and additional used, as plant had some operational problems.

Line 12 - Operation Supplies & Expenses - Less water listing.

Line 20 - Maintenance of Hydrants - Several hydrants required repairs.

---

### Water Utility Plant in Service (Page W-08)

N/A

---

### Water Mains (Page W-15)

Mains - Utility financed.

---

### Water Services (Page W-16)

Utility financed.

Per review response, \$1,600 in a/c 271 was from customers for new services.  
8/29/01 ele

---

### Hydrants and Distribution System Valves (Page W-18)

Operated what staff had time for.

---