



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MATTOON MUNICIPAL WATER UTILITY

Principal Office: 310 SLATE AVENUE
P.O. BOX 65
MATTOON, WI 54450

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: MATTOON MUNICIPAL WATER UTILITY

Utility Address: 310 SLATE AVENUE
P.O. BOX 65
MATTOON, WI 54450

When was utility organized? 7/31/1974

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: GERALDINE TUCKER

Title: UTILITY CLERK

Office Address:

P.O. BOX 65
MATTOON, WI 54450

Telephone: (715) 489 - 3586

Fax Number: (715) 489 - 3170

E-mail Address:

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

Name: KERBER, ROSE & ASSOCIATES, S.C.

Title:

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E FIFTH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address:

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

Name: OTTMAR LANDWEHR

Title: PRESIDENT

Office Address:

P.O. BOX 287
MATTOON, WI 54450

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: KERBER, ROSE & ASSOCIATES, S.C.

Title:

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E FIFTH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address:

Date of most recent audit report: 4/1/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: RONALD ZAHN

Title: SUPERINTENDENT

Office Address:

P.O. BOX 65
MATTOON, WI 54450

Telephone: (715) 489 - 3748

Fax Number: (715) 489 - 3170

E-mail Address:

Name of utility commission/committee: MATTOON MUNICIPAL WATER UTILITY COMMISSION

Names of members of utility commission/committee:

- SYLVESTER BECK, TRUSTEE
- KIM BERGER, TRUSTEE
- MIKE DEBROUX, TRUSTEE
- DON FULLER, TRUSTEE
- VICKI FULLER, TRUSTEE
- OTTMAR LANDWEHR, PRESIDENT
- JESSE WHITE, TRUSTEE

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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)	53,670	56,219	1
Operating Expenses:			
Operation and Maintenance Expense (401)	45,048	37,246	2
Depreciation Expense (403)	22,604	17,883	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,121	1,167	5
Total Operating Expenses	68,773	56,296	
Net Operating Income	(15,103)	(77)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(15,103)	(77)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	506	10,713	9
Miscellaneous Nonoperating Income (421)	17,174	(8,829)	10
Total Other Income	17,680	1,884	
Total Income	2,577	1,807	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	2,577	1,807	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	13,267	24,474	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	3,511	10,405	18
Total Interest Charges	9,756	14,069	
Net Income	(7,179)	(12,262)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(12,637)	(375)	19
Balance Transferred from Income (433)	(7,179)	(12,262)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(19,816)	(12,637)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND INVESTMENTS	506	4
Total (Acct. 419):	506	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPARTMENT INCOME	17,174	5
Total (Acct. 421):	17,174	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	53,670	0	0	0	53,670	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	53,670	0	0	0	53,670	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,126,903	1,161,584	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	218,195	235,641	2
Net Utility Plant	908,708	925,943	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,307,314	1,259,382	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	308,647	295,390	4
Net Nonutility Property	998,667	963,992	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	998,667	963,992	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	24,087	45,823	8
Temporary Cash Investments (132)		2,737	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,382	5,635	11
Other Accounts Receivable (143)	7,237	4,030	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,802	451	14
Materials and Supplies (150)	599	961	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	41,107	59,637	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,948,482	1,949,572	

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)	5,643	5,643	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(19,816)	(12,637)	23
Total Proprietary Capital	(14,173)	(6,994)	
LONG-TERM DEBT			
Bonds (221)	0	299,231	24
Advances from Municipality (223)	1,937	5,762	25
Other long-Term Debt (224)	536,505	210,769	26
Total Long-Term Debt	538,442	515,762	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,865	892	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	1,338	1,090	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,933	27,566	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	7,136	29,548	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,417,077	1,411,256	38
Total Liabilities and Other Credits	1,948,482	1,949,572	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,126,903	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,126,903	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	218,195	0	0	0	9
Total Accumulated Provision	218,195	0	0	0	
Net Utility Plant	908,708	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	235,641				235,641	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,604				22,604	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	22,604	0	0	0	22,604	13
Debits during year						14
Book cost of plant retired	40,050				40,050	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	40,050	0	0	0	40,050	19
Balance End of Year	218,195	0	0	0	218,195	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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	1,259,382	47,932		1,307,314	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,259,382	47,932	0	1,307,314	
Less accum. prov. depr. & amort. (122)	295,390	13,257		308,647	3
Net Nonutility Property	963,992	34,675	0	998,667	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	399	641
Sewer utility	200	320
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	599	961

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	5,643	1
Changes during year (explain):		2
Balance end of year	<u><u>5,643</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)	
WIS. REV. BOND ANTICIPATION	11/15/1997	04/01/1999	4.85%	0	1
Total Bonds (Account 221):				0	

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)					
VILLAGE OF MATTOON	06/15/1998	06/15/2000	0.00%	1,937	1
Total for Account 223				1,937	
Other Long-Term Debt (224)					
WI SAFE DRINKING FUND LOAN	03/24/1999	05/01/2018	1.58%	227,416	2
WI CLEAN WATER FUND LOAN	12/09/1998	05/01/2018	2.64%	309,089	3
Total for Account 224				536,505	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,121	2
Charged electric department expense		3
Charged sewer department expense	998	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>2,119</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,047	7
PSC Remainder Assessment	72	8
Other (explain):		
NONE		9
Total payments and other debits	<u>2,119</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
W & S REV BOND ANTICIPATION	27,231	2,892	30,123	0	2
Subtotal	27,231	2,892	30,123	0	
Advances from Municipality (223)					
VILLAGE OF MATTOON	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
CLEAN WATER FUND LOAN	335	7,619	6,613	1,341	4
SAFE DRINKING FUND LOAN		2,756	2,164	592	5
Subtotal	335	10,375	8,777	1,933	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	27,566	13,267	38,900	1,933	

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	706,969	0	0	704,287	0	1,411,256	1
Add credits during year:							
For Services	1,500			4,321		5,821	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	708,469	0	0	708,608	0	1,417,077	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	703,701			702,685		1,406,386	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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,520	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
DUE FROM NEW SERVICES	2,862	8
Total (Acct. 142):	7,382	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	7,237	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	7,237	
Receivables from Municipality (145):		
DUE FROM VILLAGE	1,802	12
Total (Acct. 145):	1,802	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,144,243	0	0	0	1,144,243	1
Materials and Supplies	520	0	0	0	520	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	226,918	0	0	0	226,918	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	707,719	0	0	0	707,719	6
Other (specify):					0	7
Average Net Rate Base	210,126	0	0	0	210,126	
Net Operating Income	(15,103)	0	0	0	(15,103)	8
Net Operating Income as a percent of Average Net Rate Base	-7.19%	N/A	N/A	N/A	-7.19%	

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	5,643	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(16,226)	3
Other (Specify):		4
Total Average Proprietary Capital	(10,583)	
Net Income		
Net Income	(7,179)	5
Percent Return on Proprietary Capital	N/A	

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.

The Utility has been approved for a water rate increase which goes in effect for January 1, 2000.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The Village paid for a truck in 1999 and the Utility is paying back half of the total cost over 24 months.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Mattoon Municipal Water Utility
Mattoon, Wisconsin

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the Mattoon Municipal Water Utility as of December 31, 1999 and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation is 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 information referred to above, and accordingly, do not express an opinion or any other form of assurance on them.

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

KERBER, ROSE & ASSOCIATES, S.C.
April 1, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 19, 2000

Ms. Geraldine Tucker, Utility Clerk
Mattoon Municipal Water Utility
P.O. Box 65
Mattoon, WI 54450-0065

1999 Analytical Review DWCCA-3440-PJL

Dear Ms. Tucker:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Ottmar Landwehr, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	52,890	1
Total Sales of Water	52,890	
Other Operating Revenues		
Forfeited Discounts (470)	256	2
Other Water Revenues (474)	524	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	780	
Total Operating Revenues	53,670	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	10,538	5
General Operating Expenses (680-690)	34,510	6
Total Operation and Maintenance Expenses	45,048	
Other Operating Expenses		
Depreciation Expense (403)	22,604	7
Amortization Expense (404)		8
Taxes (408)	1,121	9
Total Other Operating Expenses	23,725	
Total Operating Expenses	68,773	
NET OPERATING INCOME	(15,103)	

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	147	6,913	20,852	4
Commercial	26	1,201	4,265	5
Industrial	1	7,378	6,772	6
Total Metered Sales to General Customers (461)	174	15,492	31,889	
Private Fire Protection Service (462)	1		544	7
Public Fire Protection Service (463)	1		18,755	8
Other Sales to Public Authorities (464)	6	702	1,702	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	182	16,194	52,890	

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)	18,755	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)	18,755	
Forfeited Discounts (470):		
Customer late payment charges	256	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	256	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
BULK WATER	524	8
Total Other Water Revenues (474)	524	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	4,388	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,095	3
Chemicals (630)		4
Supplies and Expenses (640)	1,863	5
Repairs of Water Plant (650)	210	6
Transportation Expenses (660)	982	7
Total Plant Operation and Maintenance Expenses	10,538	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,805	8
Office Supplies and Expenses (681)	1,772	9
Outside Services Employed (682)	15,540	10
Insurance Expense (684)	2,649	11
Employees Pensions and Benefits (686)	5,060	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	684	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	34,510	
Total Operation and Maintenance Expenses	45,048	

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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security	BASED ON ACTUAL PAYROLL	1,049	3
PSC Remainder Assessment	BASED ON OPERATING REVENUES	72	4
Other (specify): NONE			5
Total tax expense		1,121	

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			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198934				3
County tax rate	mills		5.677893				4
Local tax rate	mills		3.806496				5
School tax rate	mills		10.388109				6
Voc. school tax rate	mills		1.862929				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.934361				10
Less: state credit	mills		1.775652				11
Net tax rate	mills		20.158709				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.806496				14
Combined School Tax Rate	mills		12.251038				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.057534				17
Total Tax Rate	mills		21.934361				18
Ratio of Local and School Tax to Total	dec.		0.732072				19
Total tax net of state credit	mills		20.158709				20
Net Local and School Tax Rate	mills		14.757629				21
Utility Plant, Jan. 1	\$	1,161,584	1,161,584				22
Materials & Supplies	\$	641	641				23
Subtotal	\$	1,162,225	1,162,225				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,162,225	1,162,225				26
Assessment Ratio	dec.		1.005373				27
Assessed Value	\$	1,168,470	1,168,470				28
Net Local & School Rate	mills		14.757629				29
Tax Equiv. Computed for Current Year	\$	17,244	17,244				30
Tax Equivalent per 1994 PSC Report	\$	14,748					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	300		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	300	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	13,019		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)	167,849		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	180,868	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	220,195	2,150	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	57,567		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	94,221		19
Other Pumping Equipment (328)	3,084		20
Total Pumping Plant	375,067	2,150	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	4,025		22
Water Treatment Equipment (332)	8,856		23
Total Water Treatment Plant	12,881	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	750		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			300	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	300	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			13,019	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)	18,000		149,849	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	18,000	0	162,868	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			222,345	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	22,000		35,567	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			94,221	19
Other Pumping Equipment (328)			3,084	20
Total Pumping Plant	22,000	0	355,217	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			4,025	22
Water Treatment Equipment (332)			8,856	23
Total Water Treatment Plant	0	0	12,881	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			750	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	159,392		26
Transmission and Distribution Mains (343)	354,629		27
Fire Mains (344)	0		28
Services (345)	32,409	1,748	29
Meters (346)	7,519	127	30
Hydrants (348)	24,053		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	578,752	1,875	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	1,452		34
Office Furniture and Equipment (372)	1,786	486	35
Computer Equipment (372.1)	0	833	36
Transportation Equipment (373)	5,676	25	37
Other General Equipment (379)	4,802		38
Other Tangible Property (390)	0		39
Total General Plant	13,716	1,344	
Total utility plant in service directly assignable	1,161,584	5,369	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,161,584	5,369	

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)			159,392 26
Transmission and Distribution Mains (343)			354,629 27
Fire Mains (344)			0 28
Services (345)			34,157 29
Meters (346)	50		7,596 30
Hydrants (348)			24,053 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	50	0	580,577
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			1,452 34
Office Furniture and Equipment (372)			2,272 35
Computer Equipment (372.1)			833 36
Transportation Equipment (373)			5,701 37
Other General Equipment (379)			4,802 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	15,060
Total utility plant in service directly assignable	40,050	0	1,126,903
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	40,050	0	1,126,903

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			1,670	1,670	1
February			1,501	1,501	2
March			1,598	1,598	3
April			1,512	1,512	4
May			1,585	1,585	5
June			1,635	1,635	6
July			1,615	1,615	7
August			1,604	1,604	8
September			1,565	1,565	9
October			1,611	1,611	10
November			1,502	1,502	11
December			1,729	1,729	12
Total for year	0	0	19,127	19,127	
Less: Measured or estimated water used in main flushing and water treatment during year				70	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				19,057	16
Less: Water sold				16,194	17
Losses and unaccounted for				2,863	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				75	21
Date of maximum: 12/15/1999					22
Cause of maximum:					23
Unknown					
Minimum gallons pumped by all methods in any one day during reporting year				30	24
Date of minimum: 4/24/1999					25
Total KWH used for pumping for the year				47,247	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 #1	1	52	16	137,000	Yes	1

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		1
Location	WELL 1		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	JOHNSON		5
Year Installed	1964		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	140		8
Pump Motor or Standby Engine Mfr	US MOTOR		10
Year Installed	1964		11
Type	ELECTRIC		12
Horsepower	15		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
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	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1975		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	125		6
Total capacity in gallons	100,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		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)	
A	D	6.000	8,806	0	0	0	8,806	1
A	D	8.000	12,481	0	0	0	12,481	2
M	D	12.000	880	0	0	0	880	3
Total Within Municipality			22,167	0	0	0	22,167	
Total Utility			22,167	0	0	0	22,167	

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	170	3	0	0	173		1
M	1.500	1	0	0	0	1		2
M	2.000	1	0	0	0	1		3
M	6.000	1	0	0	0	1		4
Total Utility		173	3	0	0	176	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	174	2	2	0	174	27	1
0.750	4	0	0	0	4	0	2
1.000	1	0	0	0	1	0	3
1.250	1	0	0	0	1	0	4
1.500	2	0	0	0	2	0	5
2.000	1	0	0	0	1	0	6
Total:	183	2	2	0	183	27	

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	147	23	0	4	0	0	174	1
0.750	0	1	0	0	0	3	4	2
1.000	0	0	0	1	0	0	1	3
1.250	0	1	0	0	0	0	1	4
1.500	0	0	1	1	0	0	2	5
2.000	0	1	0	0	0	0	1	6
Total:	147	26	1	6	0	3	183	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	49				49	2
Total Fire Hydrants	49	0	0	0	49	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	49
Number of distribution system valves end of year:	82
Number of distribution valves operated during year:	82

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct. 682 - Outside Services - This account was higher than 1998 due to the following: cleaning of the water tower was \$3,325; well abandonment had fees of \$5,048; and water rate increase accounting fees of approximately \$2,000.

Property Tax Equivalent (Water) (Page W-07)

On February 1, 1999, the Village adopted Resolution No. 1-99 which states that the tax equivalent payable by the Mattoon Water Utility to the Village of Mattoon be reduced to zero.

Water Utility Plant in Service (Page W-08)

Acct. 314 - Wells and Springs - This account had \$18,000 of retired assets due to the abandonment of Well #2 during 1999.

Acct. 325 - Electric Pumping Equipment - This account had \$22,000 of retired assets due to the abandonment of Well #2 during 1999.

Water Services (Page W-16)

The services added were financed by customers requesting additions. The services were charged based on PSC rates.
