



3013 (02-09-04)

ANNUAL REPORT

OF

Name: MARINETTE WATER UTILITYPrincipal Office: 501 WATER STREET
MARINETTE, WI 54143For the Year Ended: DECEMBER 31, 2001**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 SUE BELLING of
(Person responsible for accounts)

MARINETTE WATER 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) 03/28/2002
(Date)

BOOKKEEPER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MARINETTE WATER UTILITY

Utility Address: 501 WATER STREET
MARINETTE, WI 54143

When was utility organized? 1/1/1887

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SUE BELLING

Title: BOOKKEEPER

Office Address:

501 WATER STREET
P.O. BOX 611
MARINETTE, WI 54143

Telephone: (715) 732 - 5183

Fax Number: (715) 732 - 5194

E-mail Address:

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE, & CO

10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (618) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: DONALD CLEWLEY

Title: CHAIRMAN OF COMMISSION

Office Address:

601 MARINETTE AVENUE
MARINETTE, WI 54143

Telephone: (715) 732 - 0230

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

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 12/31/2001

Period covered by most recent audit: 1/1/00-12/31/01

Names and titles of utility management including manager or superintendent:

Name: MARSHALL COLEMAN

Title: UTILITY MANAGER

Office Address:

501 WATER STREET
P.O. BOX 611
MARINETTE, WI 54143

Telephone: (715) 732 - 5180

Fax Number: (715) 732 - 5194

E-mail Address:

Name: SUE BELLING

Title: BOOKKEEPER

Office Address:

1905 HALL AVENUE
P.O. BOX 135
MARINETTE, WI 54143-0135

Telephone: (715) 732 - 5137

Fax Number: (715) 732 - 5199

E-mail Address:

Name of utility commission/committee: MARINETTE WATER & WASTEWATER COMMISSION

Names of members of utility commission/committee:

MR JEFFERY A ANDERSON

MR ROBERT JOHNSON

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MR JAMES LAMALFA

MR JOHN MARX

MR MARK NYGREN

Is sewer service rendered by the utility? NO

If "yes," has the municipality by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance: [REDACTED]

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:

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)	1,987,328	2,000,192	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,118,835	1,302,807	2
Depreciation Expense (403)	254,201	239,998	3
Amortization Expense (404-407)	37,896	2,201	4
Taxes (408)	245,443	221,431	5
Total Operating Expenses	1,656,375	1,766,437	
Net Operating Income	330,953	233,755	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	330,953	233,755	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	300	0	9
Interest and Dividend Income (419)	65,347	187,572	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	65,647	187,572	
Total Income	396,600	421,327	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	396,600	421,327	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	227,820	230,210	14
Amortization of Debt Discount and Expense (428)	10,080	9,970	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	34,000		19
Total Interest Charges	203,900	240,180	
Net Income	192,700	181,147	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,340,347	4,188,359	20
Balance Transferred from Income (433)	192,700	181,147	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	29,159	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,533,047	4,340,347	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
RENT	300	4
Total (Acct. 418):	300	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	65,347	5
Total (Acct. 419):	65,347	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,987,328	0	0	0	1,987,328	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,338				1,338	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,985,990	0	0	0	1,985,990	

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	466,409		466,409	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	5,554		5,554	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			0	19
Total Payroll	471,963	0	471,963	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	14,442,128	12,504,774	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,439,258	3,314,942	2
Net Utility Plant	11,002,870	9,189,832	
Utility Plant Acquisition Adjustments (117-118)	4,826	7,022	3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,007,696	9,196,854	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	5,130	0	8
Special Funds (125-128)	811,442	2,239,816	9
Total Other Property and Investments	816,572	2,239,816	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	291,119	485,261	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	147,751	151,091	15
Other Accounts Receivable (143)	25,468	116	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	36,144	36,802	18
Materials and Supplies (151-163)	14,566	26,619	19
Prepayments (165)	2,936	5,686	20
Interest and Dividends Receivable (171)	4,240	36,707	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)		7,432	23
Total Current and Accrued Assets	522,224	749,714	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	97,570	107,650	24
Other Deferred Debits (182-186)	357,609	60,366	25
Total Deferred Debits	455,179	168,016	
Total Assets and Other Debits	12,801,671	12,354,400	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,620,969	1,530,039	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	4,533,047	4,340,347	28
Total Proprietary Capital	6,154,016	5,870,386	
LONG-TERM DEBT			
Bonds (221-222)	4,055,000	4,200,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,055,000	4,200,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	207,125	91,276	33
Payables to Municipality (233)	296,731	209,101	34
Customer Deposits (235)			35
Taxes Accrued (236)	208,365	185,624	36
Interest Accrued (237)	55,114	51,190	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	9,539	9,541	41
Total Current and Accrued Liabilities	776,874	546,732	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	102,364	81,421	44
Total Deferred Credits	102,364	81,421	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,713,417	1,655,861	49
Total Liabilities and Other Credits	12,801,671	12,354,400	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	14,427,625	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)	14,503				7
Total Utility Plant	14,442,128	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,439,258	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,439,258	0	0	0	
Net Utility Plant	11,002,870	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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	3,314,942				3,314,942	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	254,201				254,201	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,408				6,408	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,768				2,768	10
Other credits (specify):						11
Extraordinary property loss	357,044				357,044	12
Total credits	620,421	0	0	0	620,421	13
Debits during year						14
Book cost of plant retired	427,711				427,711	15
Cost of removal	68,394				68,394	16
Other debits (specify):						17
					0	18
Total debits	496,105	0	0	0	496,105	19
Balance End of Year	3,439,258	0	0	0	3,439,258	20
						21
						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	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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 (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	14,566	26,619 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	14,566	26,619

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 REVENUE BONDS	5,207	428	45,229	1
1999 REVENUE BONDS	4,873	428	52,341	2
Total			97,570	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,530,039	1
Changes during year (explain):		
ADDITIONS OF MAINS, SERVICES AND HYDRANTS	90,930	2
Balance end of year	<u><u>1,620,969</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
1996 REVENUE BONDS	07/15/1996	10/01/2006	4.00%	1,955,000	1
1999 REVENUE BONDS	11/01/1999	04/01/2010	5.46%	2,100,000	2
Total Bonds (Account 221):				4,055,000	
Total Recquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 4,055,000

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	185,624	1
Accruals:		
Charged water department expense	245,443	2
Charged electric department expense		3
Charged sewer department expense	4,089	4
Other (explain):		
NONE		5
Total Accruals and other credits	249,532	
Taxes paid during year:		
County, state and local taxes	185,624	6
Social Security taxes	37,033	7
PSC Remainder Assessment	2,266	8
Other (explain):		
MICHIGAN PROPERTY TAX	1,868	9
Total payments and other debits	226,791	
Balance end of year	208,365	

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)					
1987 REVENUE BONDS	0			0	1
1989 REVENUE BONDS	0			0	2
1996 REVENUE BONDS	28,612	111,504	112,485	27,631	3
1999 REVENUE BONDS	22,578	116,316	111,411	27,483	4
Subtotal	51,190	227,820	223,896	55,114	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	51,190	227,820	223,896	55,114	

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	1,655,861	0	0	0	0	1,655,861	1
Add credits during year:							
For Services	4,870					4,870	2
For Mains	46,244					46,244	3
Other (specify):							
HYDRANTS	6,442					6,442	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,713,417	0	0	0	0	1,713,417	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	2,790	2
MISCELLANEOUS	2,340	3
Total (Acct. 124):	5,130	
Sinking Funds (125):		
P & I REDEMPTION FUND	221,006	4
BOND RESERVE FUND	408,892	5
Total (Acct. 125):	629,898	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	26,150	6
Total (Acct. 126):	26,150	
Other Special Funds (128):		
CONSTRUCTION ACCOUNT	155,394	7
Total (Acct. 128):	155,394	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	147,751	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	147,751	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
MISCELLANEOUS	25,468	17
Total (Acct. 143):	25,468	
Receivables from Municipality (145):		
SPECIALS ASSESSMENTS ON TAX ROLL	930	18
DELINQUENT BILLS PLACED ON TAX ROLL	12,171	19
VARIOUS OPERATING EXPENSES DUE FROM MUNI	23,043	20
Total (Acct. 145):	36,144	
Prepayments (165):		
PREPAID INSURANCE	2,936	21
Total (Acct. 165):	2,936	
Extraordinary Property Losses (182):		
WATER TOWER PAINTING COSTS - PSC AUTHORIZATION ON 617/93.	32,701	22
RETIREMENT ON LOISS ON SUPPLY MAINS IN 2001 (357,000 LSS 35,700)	321,300	23
Total (Acct. 182):	354,001	
Preliminary Survey and Investigation Charges (183):		
ENGINEERING COSTS FOR HIGHWAY 41 PROJECT	3,608	24
Total (Acct. 183):	3,608	
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		27
Total (Acct. 186):	0	
Payables to Municipality (233):		
MISCELLANEOUS OPERATING PAYABLES TO MUNICIPALITY	23,851	28
CUSTOMER COLLECTIONS PAYABLE TO WASTEWATER	272,880	29
Total (Acct. 233):	296,731	
Other Deferred Credits (253):		
ACCRUED SICK AND VACATION	91,046	30
ACCRUED WAGES	11,318	31
Total (Acct. 253):	102,364	

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	13,122,139	0	0	0	13,122,139	1
Materials and Supplies	20,592	0	0	0	20,592	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	3,377,100	0	0	0	3,377,100	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,684,639	0	0	0	1,684,639	6
Other (specify):						
NONE					0	7
Average Net Rate Base	8,080,992	0	0	0	8,080,992	
Net Operating Income	330,953	0	0	0	330,953	8
Net Operating Income as a percent of Average Net Rate Base						
	4.10%	N/A	N/A	N/A	4.10%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,575,504	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,436,697	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	6,012,201	
Net Income		
Net Income	192,700	5
Percent Return on Proprietary Capital	3.21%	

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

Balance Sheet End-of-Year Account Balances (Page F-19)

Account 182 - Authorization for current year costs on water tower painting is pending.

Per request from Jim Luckow on 5/10/02, Account 182 was updated per his email exchange with Stacy Wagner of V.K. (see below)
Before changes, Account 182 was: WATER TOWER PAINTING COSTS - 354,001.

PJL

-----Original Message-----

From: Stacey Wagner [mailto:swagner@virchowkrause.com]
Sent: Friday, May 10, 2002 10:34 AM
To: James.Luckow@psc.state.wi.us
Subject: RE: Amortization Request for Marinette

The \$354,000 balance in 182 relates to the following:

Loss on Retirement of Supply Mains \$357,000 less 2001 amortization of \$35,700, net \$321,300 Extraordinary Expense for tower painting - \$32,701 which represents remaining balance to be amortized in 2002. The original expense was amortized over ten years starting in 1993. The total of these two deferred assets is the \$354,001 shown in the annual report. Chuck did amortize one year of the loss on the supply mains during the 2001 audit. If you wish to propose something different for annual entry or period of amortization, we'll have to adjust the utility's records in 2002. If you need more clarification, please just let me know. Thanks.

>>> "Luckow, James PSC" <James.Luckow@psc.state.wi.us> 05/10/02 09:53AM
>>> >>>

The 10-year amortization will be authorized by letter. Just to clarify the 2001 annual report, what is meant by the water tower painting costs of \$354,001 in Account 182 on page F-2, line 22? Should this actually be the retirement loss on supply mains which you are referring to, and why is there a difference of \$2,999 (\$357,000 less \$354,001)?

-----Original Message-----

From: Stacey Wagner [mailto:swagner@virchowkrause.com]
Sent: Friday, May 10, 2002 9:43 AM
To: luckoj@psc.state.wi.us
Cc: sbelling@marinette.wi.us
Subject: Amortization Request

Good Morning!

I spoke briefly with Bruce Schmidt this morning about requesting permission to amortize a loss and he suggested that I contact you. We are writing on behalf of the Marinette Water Utility.

During 2001, the water utility incurred a \$357,000 loss on the early retirement of some existing supply main. We are requesting permission to amortize this loss over 10 years through the following proposed journal entry:

FINANCIAL SECTION FOOTNOTES

Account 407 - Amortization Expense	\$35,700	
Account 182 - Extraordinary Property Loss		\$35,700

Please feel free to contact me if you need additional information. Thank you!

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Virchow, Krause, & CO, LLC
Ten Terrace Court • PO Box 7398 • Madison, WI 53707-7398
608/249-6622 • 608/249-8532

ACCOUNTANTS' COMPILATION REPORT

Marinette Water Utility
Marinette, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Wisconsin for the Marinette Water Utility, an enterprise fund of the City of Marinette, as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A 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 Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
March 28, 2002

FINANCIAL SECTION FOOTNOTES

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

response received by email 11/8/02:
Dear Ms. Engelke:

Here are my responses to the questions in your letter dated October 25, 2002:

1. Account 143 is miscellaneous accounts receivable and the list of invoices is as follows:

2001 OUTSTANDING MISCELLANEOUS INVOICES

No.	Description	Amt.
1771	Duplicate refund	\$ 30.00
1783	Water samples	\$ 20.10
1913	Bulk water	\$ 15.71
2036	Water samples	\$ 25.20
2090	Water samples	\$ 7.50
2093	Water samples	\$ 7.50
2291	Hydrant/bk water	\$ 574.10
2306	Parking lot rent chg	\$ 300.00
2308	1 inch copper servic	\$ 934.76
2313	1-1/2 inch water ser	\$ 3,076.90
2314	Water service repair	\$ 775.86
2315	Repair 2 inch service	\$ 855.22
2323	WW wages/benefits	\$13,601.71
	Hydrant damage	\$ 3,755.00
	Refund of int payment	\$ 1,478.75
TOTAL		\$25,458.31

2. Customer contributions are new services that have been put in privately or those put in by the utility contractor and billed directly to the property owner. There are no special assessments involved.

3. Due to the timing of the audit this year, the adjustment was overlooked. I will make a note to do the adjustment in this year's report.

4. The changes listed will be made to acct. 182.

Sincerely,

Sue Belling
Bookkeeper

October 25, 2002

Ms. Sue Belling, Bookkeeper
Marinette Municipal Water Utility
P.O. Box 611
501 Water Street
Marinette, WI 54143-0611

FINANCIAL SECTION FOOTNOTES

2001 Analytical Review DWCCA-3370-ELE

Dear Ms. Belling:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Please provide more detail for the \$25,468 reported in Account 143, page F-19, described as Miscellaneous. Please note for future report, items greater than \$10,000, even grouped, are to be fully described.
2. Water mains and services are reported added on pages W-17 and W-18. The explanation provided in the schedule footnotes indicates that the mains and services were financed by the utility and "customer contributions". Please explain the nature of the customer contributions and the basis of any special assessments.
3. In an email dated August 1, 2001, Stacey Wagner of Virchow Krause indicated that \$30,000 for hand held meters would be reclassified in 2001 from Account 346, Meters, to Account 397, Communication Equipment. This adjustment was not made on the 2001 annual report. Please furnish an explanation.
4. Based upon an e-mail from Ms. Stacey Wagner of Virchow, Krause & Co. on May 10, 2002, please make the following changes on page F-19 to the analysis of Account 182, Extraordinary Property Losses.

Extraordinary Property Losses (Acct. 182):

Water tower painting costs - PSC authorization on 6/17/93	\$32,701
Retirement loss on supply mains in 2001 (\$357,000 less \$35,700)	\$321,300
Total (Acct. 182):	\$354,001

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. 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 elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

FINANCIAL SECTION FOOTNOTES

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\3370
Marinette.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,966,460	1
Total Sales of Water	1,966,460	
Other Operating Revenues		
Forfeited Discounts (470)	5,315	2
Miscellaneous Service Revenues (471)	2,040	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	13,513	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	20,868	
Total Operating Revenues	1,987,328	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	6,711	8
Pumping Expenses (620-633)	192,783	9
Water Treatment Expenses (640-652)	444,431	10
Transmission and Distribution Expenses (660-678)	195,945	11
Customer Accounts Expenses (901-905)	53,608	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	225,357	14
Total Operation and Maintenance Expenses	1,118,835	
Other Operating Expenses		
Depreciation Expense (403)	254,201	15
Amortization Expense (404-407)	37,896	16
Taxes (408)	245,443	17
Total Other Operating Expenses	537,540	
Total Operating Expenses	1,656,375	
NET OPERATING INCOME	330,953	

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. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

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	13	583	2,080	1
Commercial	1	22	80	2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	14	605	2,160	
Metered Sales to General Customers (461)				
Residential	4,200	212,739	619,204	4
Commercial	444	80,854	206,482	5
Industrial	69	543,524	723,917	6
Total Metered Sales to General Customers (461)	4,713	837,117	1,549,603	
Private Fire Protection Service (462)	56		27,512	7
Public Fire Protection Service (463)	1		302,802	8
Other Sales to Public Authorities (464)	56	43,368	84,383	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,840	881,090	1,966,460	

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 or Fd-1)	302,802	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)	302,802	
Forfeited Discounts (470):		
Customer late payment charges	5,315	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	5,315	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	2,040	7
Total Miscellaneous Service Revenues (471)	2,040	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	13,513	10
Other (specify): NONE		11
Total Other Water Revenues (474)	13,513	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	659	1
Operation Labor and Expenses (601)	4,509	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	1,543	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	6,711	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	49,147	17
Pumping Labor and Expenses (624)	93,564	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	12,342	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	4,572	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	33,158	25
Total Pumping Expenses	192,783	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	103,363	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	238,432	28
Miscellaneous Expenses (643)	49,144	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	13,850	32
Maintenance of Water Treatment Equipment (652)	39,642	33
Total Water Treatment Expenses	444,431	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	5,864	35
Transmission and Distribution Lines Expenses (662)	16,108	36
Meter Expenses (663)	11,247	37
Customer Installations Expenses (664)	6,998	38
Miscellaneous Expenses (665)	15,786	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	32,374	43
Maintenance of Transmission and Distribution Mains (673)	60,280	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	30,458	46
Maintenance of Meters (676)	6,458	47
Maintenance of Hydrants (677)	10,372	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	195,945	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	15,104	51
Customer Records and Collection Expenses (903)	37,166	52
Uncollectible Accounts (904)	1,338	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	53,608	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	23,459	56
Office Supplies and Expenses (921)	22,566	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	81,218	59
Property Insurance (924)	6,207	60
Injuries and Damages (925)	18,304	61
Employee Pensions and Benefits (926)	62,011	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	8,984	65
Rents (931)		66
Maintenance of General Plant (932)	2,608	67
Total Administrative and General Expenses	225,357	
Total Operation and Maintenance Expenses	1,118,835	

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		208,365	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,089	2
Net property tax equivalent		204,276	
Social Security		37,033	3
PSC Remainder Assessment		2,266	4
Other (specify): MICHIGAN PROPERTY TAX		1,868	5
Total tax expense		245,443	

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			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220750				3
County tax rate	mills		4.773990				4
Local tax rate	mills		10.202880				5
School tax rate	mills		10.384950				6
Voc. school tax rate	mills		1.703690				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.286260				10
Less: state credit	mills		1.402000				11
Net tax rate	mills		25.884260				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.202880				14
Combined School Tax Rate	mills		12.088640				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.291520				17
Total Tax Rate	mills		27.286260				18
Ratio of Local and School Tax to Total	dec.		0.816950				19
Total tax net of state credit	mills		25.884260				20
Net Local and School Tax Rate	mills		21.146156				21
Utility Plant, Jan. 1	\$	12,504,774	12,504,774				22
Materials & Supplies	\$	26,619	26,619				23
Subtotal	\$	12,531,393	12,531,393				24
Less: Plant Outside Limits	\$	1,655,477	1,655,477				25
Taxable Assets	\$	10,875,916	10,875,916				26
Assessment Ratio	dec.		0.906000				27
Assessed Value	\$	9,853,580	9,853,580				28
Net Local & School Rate	mills		21.146156				29
Tax Equiv. Computed for Current Year	\$	208,365	208,365				30
Tax Equivalent per 1994 PSC Report	\$	181,602					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	208,365					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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,551	125,011	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	291,149		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	686,465	2,524,615	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	980,165	2,649,626	
PUMPING PLANT			
Land and Land Rights (320)	72,387		12
Structures and Improvements (321)	667,023		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	125,722		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	555,660		17
Diesel Pumping Equipment (326)	60,888		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,481,680	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	473,403	6,929	22
Water Treatment Equipment (332)	542,005	25,230	23
Total Water Treatment Plant	1,015,408	32,159	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			127,562	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			291,149	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)	404,486		2,806,594	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	404,486	0	3,225,305	
PUMPING PLANT				
Land and Land Rights (320)			72,387	12
Structures and Improvements (321)			667,023	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			125,722	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			555,660	17
Diesel Pumping Equipment (326)			60,888	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,481,680	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			480,332	22
Water Treatment Equipment (332)			567,235	23
Total Water Treatment Plant	0	0	1,047,567	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,459,570	1,138	26
Transmission and Distribution Mains (343)	4,184,272	225,577	27
Fire Mains (344)	0		28
Services (345)	870,435	66,382	29
Meters (346)	426,857	14,424	30
Hydrants (348)	592,096	41,986	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,533,230	349,507	
GENERAL PLANT			
Land and Land Rights (389)	21,650		33
Structures and Improvements (390)	417,677	650	34
Office Furniture and Equipment (391)	13,624	591	35
Computer Equipment (391.1)	121,969	1,035	36
Transportation Equipment (392)	67,015	2,715	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	69,327		39
Laboratory Equipment (395)	32,549		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	62,359	2,400	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	806,170	7,391	
Total utility plant in service directly assignable	11,816,653	3,038,683	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,816,653	3,038,683	

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)			1,460,708 26
Transmission and Distribution Mains (343)	5,858		4,403,991 27
Fire Mains (344)			0 28
Services (345)	3,125		933,692 29
Meters (346)	7,909		433,372 30
Hydrants (348)	6,333		627,749 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	23,225	0	7,859,512
GENERAL PLANT			
Land and Land Rights (389)			21,650 33
Structures and Improvements (390)			418,327 34
Office Furniture and Equipment (391)			14,215 35
Computer Equipment (391.1)			123,004 36
Transportation Equipment (392)			69,730 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			69,327 39
Laboratory Equipment (395)			32,549 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			64,759 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	813,561
Total utility plant in service directly assignable	427,711	0	14,427,625
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	427,711	0	14,427,625

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	149,404	1.56%	4,548	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	89,336	1.08%	19,884	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	238,740		24,432	
PUMPING PLANT				
Structures and Improvements (321)	264,993	2.44%	16,272	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	51,615	3.57%	4,488	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	229,503	4.00%	22,224	12
Diesel Pumping Equipment (326)	1,218	4.00%	2,436	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	547,329		45,420	
WATER TREATMENT PLANT				
Structures and Improvements (331)	261,914	3.33%	15,768	16
Water Treatment Equipment (332)	358,346	3.13%	16,968	17
Total Water Treatment Plant	620,260		32,736	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	348,751	1.89%	27,588	19
Transmission and Distribution Mains (343)	551,551	0.67%	28,033	20
Fire Mains (344)	0			21
Services (345)	279,653	2.10%	18,275	22
Meters (346)	98,950	3.00%	12,805	23
Hydrants (348)	112,696	1.20%	7,104	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,391,601		93,805	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					153,952	3
314					0	4
315					0	5
316	404,486	68,394		357,000	(6,660)	6
317					0	7
	404,486	68,394	0	357,000	147,292	
321					281,265	8
322					0	9
323					56,103	10
324					0	11
325					251,727	12
326					3,654	13
327					0	14
328					0	15
	0	0	0	0	592,749	
331					277,682	16
332					375,314	17
	0	0	0	0	652,996	
341					0	18
342					376,339	19
343	5,858				573,726	20
344					0	21
345	3,125				294,803	22
346	7,909		2,768		106,614	23
348	6,333				113,467	24
349					0	25
	23,225	0	2,768	0	1,464,949	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	218,139	4.00%	16,660	26
Office Furniture and Equipment (391)	12,864	8.33%	0	27
Computer Equipment (391.1)	110,863	16.67%	20,328	28
Transportation Equipment (392)	45,542	20.00%	13,404	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	56,666	8.33%	5,772	31
Laboratory Equipment (395)	18,281	10.00%	3,252	32
Power Operated Equipment (396)	0	8.00%		33
Communication Equipment (397)	54,657	7.69%	4,800	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	517,012		64,216	
Total accum. prov. directly assignable	3,314,942		260,609	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 3,314,942		 260,609	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390				44	234,843	26
391					12,864	27
391.1					131,191	28
392					58,946	29
393					0	30
394					62,438	31
395					21,533	32
396					0	33
397					59,457	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	44	581,272	
	427,711	68,394	2,768	357,044	3,439,258	
					0	38
	427,711	68,394	2,768	357,044	3,439,258	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January		76,912		76,912	1
February		74,269		74,269	2
March		84,524		84,524	3
April		76,670		76,670	4
May		86,240		86,240	5
June		87,780		87,780	6
July		97,520		97,520	7
August		95,070		95,070	8
September		78,810		78,810	9
October		80,600		80,600	10
November		71,710		71,710	11
December		69,110		69,110	12
Total annual pumpage	0	979,215	0	979,215	
Less: Water sold				881,090	13
Volume pumped but not sold				98,125	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				1,580	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,580	19
Volume pumped but unaccounted for				96,545	20
Percent of water lost				10%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,555	23
Date of maximum: 7/17/2001					24
Cause of maximum:					25
Normal seasonal fluctuation.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,470	26
Date of minimum: 12/25/2001					27
Total KWH used for pumping for the year				1,035,557	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

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)
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NONE

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)	
GREEN BAY OLD	1	2,000	20	20	1
GREEN BAY NEW	1	2,200	17	24	2

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	HIGH LIFT STATION 1	HIGH LIFT STATION 2	HIGH LIFT STATION 3	1
Location	MAIN PLANT 1	MAIN PLANT 2	MAIN PLANT 3	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	JOHNSTON	JOHNSTON	LAYNE	5
Year Installed	1968	1968	1958	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,000	2,000	6,000	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTORS	US MOTORS	9 10
Year Installed	1997	2000	1958	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT STATION 4	HIGH LIFT STATION 5	HIGH LIFT STATION 6	14
Location	MAIN LANT 4	MAIN PLANT 5	MAIN PLANT 6	15
Purpose	P	P	P	16
Destination	D	D	T	17
Pump Manufacturer	JOHNSTON	PEABODY FLOWAY	JOHNSTON	18
Year Installed	1968	1987	1996	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	700	5,000	21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTOR	US MOTOR	22 23
Year Installed	1991	1987	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	60	75	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)	
Identification	SHOREWELL 1	SHOREWELL 2	SHOREWELL 3	1
Location	MENOMINEE	MENOMINEE 2	MENOMINEE 3	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	JOHNSTON	JOHNSTON	JOHNSTON	5
Year Installed	1968	1968	1968	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	2,000	2,000	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTOR	US MOTOR	10
Year Installed	1968	1968	1968	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SHOREWELL 4			14
Location	MENOMINEE 4			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	JOHNSTON			18
Year Installed	1968			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	3,000			21
Pump Motor or Standby Engine Mfr	US MOTOR			23
Year Installed	1968			24
Type	ELECTRIC			25
Horsepower	60			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	CITY PARK	PIERCE AVENUE	WET WELL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1946	1969	1942	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	163	163	1	6
Total capacity in gallons (actual)	400,000	1,500,000	260,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	OTHER			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.)	0.0450			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

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	WET WELL 2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1997		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	1		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14

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)	
P	D	1.500	0	0	0	0	0	1
M	D	2.000	20,803	8	80	0	20,731	2
P	D	2.000	0	0	0	0	0	3
M	D	4.000	2,727	0	0	0	2,727	4
M	D	6.000	195,146	621	303	0	195,464	5
M	D	8.000	67,223	3,774	3,774	0	67,223	6
M	D	10.000	29,193	2,047	0	0	31,240	7
M	D	12.000	60,276	10	0	0	60,286	8
M	D	16.000	19,961		0	0	19,961	9
M	T	16.000	150		0	0	150	10
M	T	18.000	1,769	1,696	360	970	4,075	11
M	D	20.000	138	0	0	0	138	12
M	S	20.000	2,000	0	0	0	2,000	13
M	T	22.000	670		670		0	14
M	S	24.000	2,200	0	0	0	2,200	15
M	T	24.000	1,100	0	0	0	1,100	16
Total Within Municipality			403,356	8,156	5,187	970	407,295	
Total Utility			403,356	8,156	5,187	970	407,295	

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)	
L	0.500	6	0	0	0	6		1
M	0.500	282	0	17	0	265		2
M	0.750	3,520	16	2	0	3,534		3
L	0.750	3	0	1	0	2		4
M	1.000	602	7	2	0	607		5
M	1.250	16	0	0	0	16		6
M	1.500	51	1	0	0	52		7
P	2.000	1	0	0	0	1		8
M	2.000	87	5	1	0	91		9
M	2.500	1	0	0	0	1		10
M	3.000	2	0	0	0	2		11
M	4.000	38	0	0	0	38		12
M	6.000	32	6	0	0	38		13
M	8.000	17	2	0	0	19		14
M	10.000	3	1	0	0	4		15
Total Utility		4,661	38	23	0	4,676	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 (o).
5. Explain all reported adjustments as a schedule footnote.

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	4,785	159	150	0	4,794	469	1
0.750	81	6	1	0	86	5	2
1.000	80	0	0	0	80	6	3
1.500	38	0	0	0	38	4	4
2.000	74	0	0	0	74	15	5
3.000	34	1	0	0	35	14	6
4.000	13	0	0	0	13	5	7
6.000	1	0	0	0	1	0	8
8.000	2	0	0	0	2	2	9
Total:	5,108	166	151	0	5,123	520	

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	4,186	315	13	20	1	259	4,794	1
0.750	13	41	4	5	1	22	86	2
1.000	1	38	6	11	0	24	80	3
1.500	0	14	7	1	0	16	38	4
2.000	0	26	23	8	2	15	74	5
3.000	0	8	9	7	11	0	35	6
4.000	0	2	5	4	0	2	13	7
6.000	0	0	0	0	0	1	1	8
8.000	0	0	2	0	0	0	2	9
Total:	4,200	444	69	56	15	339	5,123	

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	652	16	13		655	2
Total Fire Hydrants	652	16	13	0	655	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 621
 Number of distribution system valves end of year: 1,397
 Number of distribution valves operated during year: 136

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 633 - Increase is due to two large pump repairs totaling \$8,505.

Account 641 - Decrease is due to a lot of chemicals being left over from prior year; therefore, there was no need to purchase much more.

Account 673 - Decrease is due to fewer main breaks/repairs.

Account 677 - Decrease is due to the prior year having more maintenance projects.

Accounts 600, 920 and 926 - Decrease is due to two employees retiring and not being replaced.

Water Utility Plant in Service (Page W-08)

Account 210 - Addition of \$125,011 is due to a land easement.

Accumulated Provision for Depreciation - Water (Page W-10)

Account 391.1 - When combined in total with office supplies and equipment, accumulated depreciation is not greater than the plant in service balance.

Water Mains (Page W-17)

Additions were financed by the utility and contributions from customers.

Adjustment to 18 inch main was due to the main installation in 1990 being dual, and only recorded as single.

Water Services (Page W-18)

Additions were financed by the utility and customer contributions.
