



3013 (02-09-04)

ANNUAL REPORT

OF

Name: MARINETTE WATER UTILITYPrincipal Office: 501 WATER STREET
MARINETTE, WI 54143For the Year Ended: DECEMBER 31, 1997**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 DAVID MAGUIRE 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) 06/04/1998
(Date)

CHAIRMAN OF COMMISSION
(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: NANCY MANN

Title: ADMINISTRATOR OF UTILITIES

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: VIRCHOW KRAUSE & CO

Title:

Office Address: VIRCHOW KRAUSE & CO

P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

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

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

Name: VIRCHOW KRAUSE & CO

Title:

Office Address: VIRCHOW KRAUSE & CO

P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/10/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAVID MAGUIRE
Title: CHAIRMAN OF COMMISSION

Office Address:
962 FIRST STREET
MENOMINEE, MI 49858

Telephone: (906) 863 - 2667

Fax Number:

E-mail Address:

Name: DONALD CLEWLEY
Title: SECRETARY OF COMMISSION

Office Address:
601 MARINETTE AVENUE
MARINETTE, WI 54143

Telephone: (715) 732 - 0230

Fax Number:

E-mail Address:

Name: NANCY MANN
Title: ADMINISTRATOR OF UTILITIES

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

Telephone: (715) 732 - 5183

Fax Number: (715) 732 - 5194

E-mail Address:

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

Names of members of utility commission/committee:

- DONALD CLEWLEY
- ROBERT GOTTSALK
- JAMES LAMALFA
- DAVID MAGUIRE
- DONALD RIPLEY
- GEORGE SCHOENER

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. § 66.077 of the Wisconsin Statutes? NO

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)	2,037,931	2,008,349	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,027,589	1,041,351	2
Depreciation Expense (403)	188,610	172,054	3
Amortization Expense (404-407)	2,201	2,201	4
Taxes (408)	218,751	218,537	5
Total Operating Expenses	1,437,151	1,434,143	
Net Operating Income	600,780	574,206	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	600,780	574,206	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	79,137	72,384	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	79,137	72,384	
Total Income	679,917	646,590	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	679,917	646,590	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	224,936	209,602	14
Amortization of Debt Discount and Expense (428)	10,663	5,747	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)		29,316	19
Total Interest Charges	235,599	186,033	
Net Income	444,318	460,557	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,022,937	2,562,380	20
Balance Transferred from Income (433)	444,318	460,557	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	3,467,255	3,022,937	

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):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	79,137	5
Total (Acct. 419):	79,137	
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):					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	2,037,931	0	0	0	2,037,931	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	2,037,931	0	0	0	2,037,931	

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	496,432		496,432	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	9,115		9,115	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	13,632		13,632	19
Total Payroll	519,179	0	519,179	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	10,776,724	10,341,587	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,739,022	2,567,891	2
Net Utility Plant	8,037,702	7,773,696	
Utility Plant Acquisition Adjustments (117-118)	13,624	15,824	3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	8,051,326	7,789,520	
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		7
Other Investments (124)	0		8
Special Funds (125-128)	781,683	1,008,085	9
Total Other Property and Investments	781,683	1,008,085	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,008,808	561,165	10
Special Deposits (132-134)	0		11
Working Funds (135)	310	310	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	402,073	341,681	15
Other Accounts Receivable (143)	15,780	34,749	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	50,420	63,763	18
Materials and Supplies (151-163)	38,041	28,844	19
Prepayments (165)	445	606	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)	2,812	2,305	23
Total Current and Accrued Assets	1,518,689	1,033,423	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	82,167	92,831	24
Other Deferred Debits (182-186)	150,916	181,099	25
Total Deferred Debits	233,083	273,930	
Total Assets and Other Debits	10,584,781	10,104,958	

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)	1,144,498	961,658	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,467,255	3,022,937	28
Total Proprietary Capital	4,611,753	3,984,595	
LONG-TERM DEBT			
Bonds (221-222)	3,495,000	3,740,000	29
Advances from Municipality (223)	0		30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	3,495,000	3,740,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	245,606	203,513	33
Payables to Municipality (233)	277,737	239,532	34
Customer Deposits (235)			35
Taxes Accrued (236)	188,181	183,819	36
Interest Accrued (237)	55,163	86,044	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	5,263		41
Total Current and Accrued Liabilities	771,950	712,908	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	94,679	92,342	44
Total Deferred Credits	94,679	92,342	
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)	1,611,399	1,575,111	49
Total Liabilities and Other Credits	10,584,781	10,104,956	

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)	10,776,724	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	10,776,724	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,739,022	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	2,739,022	0	0	0	
Net Utility Plant	8,037,702	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,567,891				2,567,891	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	188,610				188,610	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,517				5,517	6
Accruals charged other						7
accounts (specify):						8
OTHER	3,316				3,316	9
Salvage	4,040				4,040	10
Other credits (specify):						11
					0	12
Total credits	201,483	0	0	0	201,483	13
Debits during year						14
Book cost of plant retired	27,450				27,450	15
Cost of removal	2,901				2,901	16
Other debits (specify):						17
					0	18
Total debits	30,351	0	0	0	30,351	19
Balance End of Year	2,739,023	0	0	0	2,739,023	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):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				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		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	38,041	28,844
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	38,041	28,844

**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)				
1987 REVENUE BONDS	4,488	428	11,779	1
1989 REVENUE BONDS	1,153	428	2,720	2
1996 REVENUE BONDS	5,022	428	67,668	3
Total			82,167	
Unamortized premium on debt (251)				
NONE				4
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	961,658	1
Changes during year (explain):		
CONSTRUCTION PAID BY CITY	182,840	2
Balance end of year	<u><u>1,144,498</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)	
1987 REVENUE BONDS	04/01/1987	04/01/2002	6.00%	935,000	1
1989 REVENUE BONDS	11/01/1989	01/01/2002	7.00%	300,000	2
1996 REVENUE BONDS	07/15/1996	10/01/2006	4.00%	2,260,000	3
Total Bonds (Account 221):				3,495,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 3,495,000

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	183,819	1
Accruals:		
Charged water department expense	218,751	2
Charged electric department expense		3
Charged sewer department expense	7,552	4
Other (explain):		
NONE		5
Total Accruals and other credits	226,303	
Taxes paid during year:		
County, state and local taxes	183,309	6
Social Security taxes	32,855	7
PSC Remainder Assessment	3,159	8
Other (explain):		
STATE OF MICHIGAN PROPERTY TAX	2,618	9
Total payments and other debits	221,941	
Balance end of year	188,181	

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	21,082	75,893	78,705	18,270	1
1989 REVENUE BONDS	6,447	23,361	24,170	5,638	2
1996 REVENUE BONDS	58,515	125,682	152,942	31,255	3
Subtotal	86,044	224,936	255,817	55,163	
Advances from Municipality (223)					
NONE				0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	6
Subtotal	0	0	0	0	
Total	86,044	224,936	255,817	55,163	

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	1,575,111					1,575,111	1
Add credits during year:							
For Services	13,009					13,009	2
For Mains	23,279					23,279	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,611,399	0	0	0	0	1,611,399	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	346,083					346,083	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	
Sinking Funds (125):		
P&I REDEMPTION FUND AND RESERVE FUND	355,374	3
BOND RESERVE FUND	356,356	4
CONSTRUCTION FUND	48,462	5
Total (Acct. 125):	760,192	
Depreciation Fund (126):		
BOND DEPRECIATION FUND	21,491	6
Total (Acct. 126):	21,491	
Other Special Funds (128):		
NONE		7
Total (Acct. 128):	0	
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	402,073	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	402,073	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	8,006	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):		
JOINT WAGES	7,411	17
MISC INVOICES	363	18
Total (Acct. 143):	15,780	
Receivables from Municipality (145):		
DELINQUENTS ON TAX ROLL	21,074	19
PUBLIC FIRE PROTECTION	27,347	20
OVERPAYMENTS BY CITY	(261)	21
RECEIVABLE FROM SEWER	2,260	22
Total (Acct. 145):	50,420	
Prepayments (165):		
PREPAID INSURANCE	445	23
Total (Acct. 165):	445	
Extraordinary Property Losses (182):		
UNAMORTIZED WATER TOWER PAINTING COSTS	150,916	24
Total (Acct. 182):	150,916	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		28
Total (Acct. 186):	0	
Payables to Municipality (233):		
WATER UTILITY PORTION OF STREET PROJECTS	8,164	29
SEWER ACCOUNTS RECEIVABLE	269,573	30
Total (Acct. 233):	277,737	
Other Deferred Credits (253):		
ACCURED SICK AND VACATION LEAVE	94,679	31
Total (Acct. 253):	94,679	

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	9,865,750	0	0	0	9,865,750	1
Materials and Supplies	33,442	0	0	0	33,442	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,653,457	0	0	0	2,653,457	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,593,255	0	0	0	1,593,255	6
Other (specify):					0	7
Average Net Rate Base	5,652,480	0	0	0	5,652,480	
Net Operating Income	600,780	0	0	0	600,780	8
Net Operating Income as a percent of Average Net Rate Base	10.63%	N/A	N/A	N/A	10.63%	

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	1,053,078	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,245,096	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,298,174	
Net Income		
Net Income	444,318	5
Percent Return on Proprietary Capital	10.34%	

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

Signature Page (Page ii)

REPORT FILED MANUALLY BY THE UTILITY. REVISED TO CONFORM TO THE ELECTRONIC PROGRAM, KEYED AND EDITED BY PSC STAFF.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 15, 1998

Ms. Nancy Mann, Administrator
Marinette Water Utility
P.O. Box 611
Marinette, WI 54143-0611

1997 Analytical Review DWCCA-3370-PJL

Dear Ms. Mann:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review we noted that while you report 3,467,255 for Total Unappropriated Earned Surplus End of Year in column b of the Income Statement on page F-1, you report 3,074,197 for Unappropriated Earned Surplus in column b of line 28 of the Balance Sheet on copy 2 of page F-6. Please explain and provide all related annual report corrections.
2. Please provide the depth below surface in feet and diameter in inches, columns (d) and (e), for the intakes reported on lines 1 and 2 of the Sources Of Supply - Surface Waters schedule on page W-13.
3. During our review of the Classification of All Meters at End of Year by Customers schedule on page W-18 we noted that on our copy the numbers in columns (i) through (n) do not total to the 79 reported in column (o). Please provide a corrected copy of page W-18 while taking care to assure that the numbers by size in column (g) must be equal to those in column (o).
4. The Commission is now using a computerized system to build an annual report data base. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary corrections:

Page
Lines
Column
Reported As
Should Be

F-21 2 b Blank 196,529

FINANCIAL SECTION FOOTNOTES

F-21 Tot Ave Prop Capital b 4,298,174 4,494,703
 F-21 % Return b 10.30 9.89
 W-7 26 d 80.1 .801
 W-10 Tot Gen Plt b blank 396,911
 W-10 Tot Gen Plt d blank 49,580
 W-10 Tot Ac Prov Dir Assign d 49,580 197,442
 W-11 Tot Gen Plt f Blank 13,873
 W-11 Tot Gen Plt h Blank 495
 W-11 Tot Gen Plt j Blank 433,133
 W-11 Tot Ac Prov Dir Assign f 13,873 27,450
 W-11 " g 0 2,901
 W-11 " h 495 4,040
 W-11 " j 433,113 2,739,022
 W-16 1 & 2 a PVC P*
 W-16 3-8 & 9-16 a GS, DI or CI M*
 W-17 1,3,6-9,12-15,17 & 18 a M**
 W-17 10 a PVC P**
 W-17 4, 11 & 16 all Blank***
 W-17 3 c 3,487 3,516***
 W-17 3 g 3,494 3,523***
 W-17 9 c 55 81***
 W-17 9 g 60 86***
 W-17 15 c 28 30***
 W-17 15 d Blank 2***
 W-17 15 g 28 32***
 * see head note 2
 ** see head note 5
 *** to combine services of the same material and diameter

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198.

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

Sincerely,

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

pjl:mlo:W:\COMPL\LEEGE\3370 ar

Called utility on 9/4/98, Left message for Nancy Mann to call me concerning the sataus of their reply to our review letter.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,016,181	1
Total Sales of Water	2,016,181	
Other Operating Revenues		
Forfeited Discounts (470)	8,170	2
Miscellaneous Service Revenues (471)	1,690	3
Rents from Water Property (472)	300	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	11,590	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	21,750	
Total Operating Revenues	2,037,931	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	16,453	8
Pumping Expenses (620-633)	148,937	9
Water Treatment Expenses (640-652)	375,313	10
Transmission and Distribution Expenses (660-678)	188,499	11
Customer Accounts Expenses (901-905)	44,685	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	253,702	14
Total Operation and Maintenance Expenses	1,027,589	
Other Operating Expenses		
Depreciation Expense (403)	188,610	15
Amortization Expense (404-407)	2,201	16
Taxes (408)	218,751	17
Total Other Operating Expenses	409,562	
Total Operating Expenses	1,437,151	
NET OPERATING INCOME	600,780	

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	13	74	2,080	1
Commercial	1	6	80	2
Industrial				3
Total Unmetered Sales to General Customers (460)	14	80	2,160	
Metered Sales to General Customers (461)				
Residential	4,294	228,056	645,162	4
Commercial	409	87,169	212,117	5
Industrial	71	561,826	743,076	6
Total Metered Sales to General Customers (461)	4,774	877,051	1,600,355	
Private Fire Protection Service (462)	51		25,109	7
Public Fire Protection Service (463)	1		303,283	8
Other Sales to Public Authorities (464)	54	44,290	85,274	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,894	921,421	2,016,181	

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)	303,283	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)	303,283	
Forfeited Discounts (470):		
Customer late payment charges	8,170	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	8,170	
Miscellaneous Service Revenues (471):		
BLANK	1,690	7
Total Miscellaneous Service Revenues (471)	1,690	
Rents from Water Property (472):		
BLANK	300	8
Total Rents from Water Property (472)	300	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,590	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	11,590	
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)	10,843	1
Operation Labor and Expenses (601)	4,625	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	401	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		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)	584	13
Total Source of Supply Expenses	16,453	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	15	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	59,316	17
Pumping Labor and Expenses (624)	52,006	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	11,680	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	3,550	23
Maintenance of Power Production Equipment (632)	6,345	24
Maintenance of Pumping Equipment (633)	16,025	25
Total Pumping Expenses	148,937	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	67,916	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)	256,594	28
Miscellaneous Expenses (643)	23,199	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	772	31
Maintenance of Structures and Improvements (651)	7,008	32
Maintenance of Water Treatment Equipment (652)	19,824	33
Total Water Treatment Expenses	375,313	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	458	34
Storage Facilities Expenses (661)	13,518	35
Transmission and Distribution Lines Expenses (662)	18,357	36
Meter Expenses (663)	9,904	37
Customer Installations Expenses (664)	4,438	38
Miscellaneous Expenses (665)	10,374	39
Rents (666)	900	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	34,102	43
Maintenance of Transmission and Distribution Mains (673)	53,248	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	16,705	46
Maintenance of Meters (676)	6,541	47
Maintenance of Hydrants (677)	19,954	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	188,499	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	11,754	51
Customer Records and Collection Expenses (903)	30,806	52
Uncollectible Accounts (904)		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)	2,125	54
Total Customer Accounts Expenses	44,685	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	49,155	56
Office Supplies and Expenses (921)	8,835	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	42,241	59
Property Insurance (924)	3,111	60
Injuries and Damages (925)	12,098	61
Employee Pensions and Benefits (926)	131,423	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,447	65
Rents (931)		66
Maintenance of General Plant (932)	392	67
Total Administrative and General Expenses	253,702	
 Total Operation and Maintenance Expenses	 1,027,589	

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		187,671	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/2 OF TAXES ON METERS	7,552	2
Net property tax equivalent		180,119	
Social Security		32,855	3
PSC Remainder Assessment		3,159	4
Other (specify):			
MICHIGAN STATE PROPERTY TAX	MICHIGAN STATE PROPERTY TAX	2,618	5
Total tax expense		218,751	

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			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250600				3
County tax rate	mills		6.817960				4
Local tax rate	mills		15.772480				5
School tax rate	mills		10.667150				6
Voc. school tax rate	mills		1.519520				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		35.027710				10
Less: state credit	mills		2.905400				11
Net tax rate	mills		32.122310				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		15.772480				14
Combined School Tax Rate	mills		12.186670				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		27.959150				17
Total Tax Rate	mills		35.027710				18
Ratio of Local and School Tax to Total	dec.		0.798201				19
Total tax net of state credit	mills		32.122310				20
Net Local and School Tax Rate	mills		25.640057				21
Utility Plant, Jan. 1	\$	10,357,411	10,357,411				22
Materials & Supplies	\$	28,844	28,844				23
Subtotal	\$	10,386,255	10,386,255				24
Less: Plant Outside Limits	\$	1,248,351	1,248,351				25
Taxable Assets	\$	9,137,904	9,137,904				26
Assessment Ratio	dec.		0.801000				27
Assessed Value	\$	7,319,461	7,319,461				28
Net Local & School Rate	mills		25.640057				29
Tax Equiv. Computed for Current Year	\$	187,671	187,671				30
Tax Equivalent per 1994 PSC Report	\$	181,602					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	187,671					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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,551		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)	198,343	92,806	7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	686,465		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	887,359	92,806	
PUMPING PLANT			
Land and Land Rights (320)	72,387		12
Structures and Improvements (321)	422,348	366,165	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	125,722		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	286,967	104,776	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	907,424	470,941	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	473,403		22
Water Treatment Equipment (332)	429,248	10,063	23
Total Water Treatment Plant	902,651	10,063	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			2,551 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 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	980,165
PUMPING PLANT			
Land and Land Rights (320)			72,387 12
Structures and Improvements (321)			788,513 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)			391,743 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	1,378,365
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			473,403 22
Water Treatment Equipment (332)			439,311 23
Total Water Treatment Plant	0	0	912,714
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)	480,509	979,061	26
Transmission and Distribution Mains (343)	3,418,645	195,905	27
Fire Mains (344)			28
Services (345)	718,354	45,826	29
Meters (346)	366,500	9,286	30
Hydrants (348)	485,522	22,642	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	5,469,530	1,252,720	
GENERAL PLANT			
Land and Land Rights (389)	21,650		33
Structures and Improvements (390)	417,677		34
Office Furniture and Equipment (391)	16,678		35
Computer Equipment (391.1)	102,591	10,824	36
Transportation Equipment (392)	59,002		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	49,836	2,599	39
Laboratory Equipment (395)	12,998	9,444	40
Power Operated Equipment (396)	45,022		41
Communication Equipment (397)	62,359		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	787,813	22,867	
Total utility plant in service directly assignable	8,954,777	1,849,397	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	8,954,777	1,849,397	

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)			1,459,570 26
Transmission and Distribution Mains (343)	6,434		3,608,116 27
Fire Mains (344)			0 28
Services (345)	165		764,015 29
Meters (346)	6,721		369,065 30
Hydrants (348)	257		507,907 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	13,577	0	6,708,673
GENERAL PLANT			
Land and Land Rights (389)			21,650 33
Structures and Improvements (390)			417,677 34
Office Furniture and Equipment (391)	5,171		11,507 35
Computer Equipment (391.1)	8,566		104,849 36
Transportation Equipment (392)			59,002 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	136		52,299 39
Laboratory Equipment (395)			22,442 40
Power Operated Equipment (396)			45,022 41
Communication Equipment (397)			62,359 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	13,873	0	796,807
Total utility plant in service directly assignable	27,450	0	10,776,724
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	27,450	0	10,776,724

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)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)	131,960	1.56%	3,818	3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	59,680	1.08%	7,414	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	191,640		11,232	
PUMPING PLANT				
Structures and Improvements (321)	198,431	2.44%	14,772	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)	33,662	3.57%	4,488	10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	159,940	4.00%	13,574	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	392,033		32,834	
WATER TREATMENT PLANT				
Structures and Improvements (331)	198,810	3.33%	15,764	16
Water Treatment Equipment (332)	298,549	3.13%	13,593	17
Total Water Treatment Plant	497,359		29,357	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	247,664	1.89%	18,329	19
Transmission and Distribution Mains (343)	457,201	0.67%	23,540	20
Fire Mains (344)				21
Services (345)	222,881	2.10%	15,576	22
Meters (346)	72,837	3.00%	11,033	23
Hydrants (348)	89,365	1.20%	5,961	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	1,089,948		74,439	

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					135,778	3
314					0	4
315					0	5
316					67,094	6
317					0	7
	0	0	0	0	202,872	
321					213,203	8
322					0	9
323					38,150	10
324					0	11
325					173,514	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	424,867	
331			48		214,622	16
332			26		312,168	17
	0	0	74	0	526,790	
341					0	18
342					265,993	19
343	6,434	47	906		475,166	20
344					0	21
345	165	2,854			235,438	22
346	6,721		879		78,028	23
348	257		1,686		96,755	24
349					0	25
	13,577	2,901	3,471	0	1,151,380	

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)	151,057	4.00%	16,707	26
Office Furniture and Equipment (391)	16,678	8.33%		27
Computer Equipment (391.1)	47,545	16.67%	17,290	28
Transportation Equipment (392)	54,240	20.00%	4,762	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	38,633	8.33%	4,254	31
Laboratory Equipment (395)	8,260	10.00%	1,772	32
Power Operated Equipment (396)	45,022	8.00%		33
Communication Equipment (397)	35,476	7.69%	4,795	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	<u>396,911</u>		<u>49,580</u>	
Total accum. prov. directly assignable	2,567,891		197,442	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 <u><u>2,567,891</u></u>		 <u><u>197,442</u></u>	

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			254		168,018	26
391	5,171				11,507	27
391.1	8,566		78		56,347	28
392					59,002	29
393					0	30
394	136		163		42,914	31
395					10,032	32
396					45,022	33
397					40,271	34
397.1					0	35
398					0	36
399					0	37
	13,873	0	495	0	433,113	
	27,450	2,901	4,040	0	2,739,022	
					0	38
	27,450	2,901	4,040	0	2,739,022	

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		76,411		76,411	1
February		70,244		70,244	2
March		76,497		76,497	3
April		77,816		77,816	4
May		80,549		80,549	5
June		89,706		89,706	6
July		94,775		94,775	7
August		91,378		91,378	8
September		85,634		85,634	9
October		89,149		89,149	10
November		76,766		76,766	11
December		70,031		70,031	12
Total for year	0	978,956	0	978,956	
Less: Measured or estimated water used in main flushing and water treatment during year				2,137	13
Less: Other utility use				20,098	14
Other utility use explanation:					15
SLUDGE DISP. - 2833					
BACK WASH - 17265					
Water pumped into distribution system				956,721	16
Less: Water sold				921,421	17
Losses and unaccounted for				35,300	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 15%, 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				4,085	21
Date of maximum: 7/30/1997					22
Cause of maximum:					23
DRAIN & REFILL CLEARWELL FOR INSPECTION					
Minimum gallons pumped by all methods in any one day during reporting year				1,306	24
Date of minimum: 12/25/1997					25
Total KWH used for pumping for the year				1,467,560	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)
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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 2	MAIN PLANT 2	MAIN PLANT 3	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	JOHNSTONE	JOHNSTONE	LAYNE	5
Year Installed	1968	1968	1968	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,000	1,000	6,000	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTORS	US MOTORS	10
Year Installed	1968	1968	1968	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	SHOREWELL 1	14
Location	MAIN LANT 4	MAIN PLANT 5	MENOMINEE	15
Purpose	P	P	P	16
Destination	D	D	T	17
Pump Manufacturer	JOHNSTONE	PEABODY FLOWAY	JOHNSTONE	18
Year Installed	1968	1987	1968	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	700	1,000	21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTOR	US MOTORS	23
Year Installed	1991	1987	1968	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	60	25	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 2	SHOREWELL 3	SHOREWELL 4	1
Location	MENOMINEE 2	MENOMINEE 3	MENOMINEE 4	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	JOHNSTON	JOHNSTONE	JOHNSTONE	5
Year Installed	1968	1968	1968	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,000	2,000	3,000	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	10
Year Installed	1968	1968	1968	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	60	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				24
Horsepower				25
				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	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	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
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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	260				260
M	D	2.000	28,224		4,263		23,961
P	D	2.000	370				370
M	D	4.000	2,727				2,727
M	D	6.000	190,189	1,481			191,670
M	D	8.000	61,646	958			62,604
M	D	10.000	18,545	1,824			20,369
M	D	12.000	58,117				58,117
M	D	16.000	19,961				19,961
M	T	16.000	150				150
M	T	18.000	1,769				1,769
M	D	20.000	138				138
M	S	20.000	2,000				2,000
M	T	22.000	670				670
M	S	24.000	2,200				2,200
M	T	24.000	1,100				1,100
Total Within Municipality			388,066	4,263	4,263	0	388,066
Total Utility			388,066	4,263	4,263	0	388,066

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	8		1		7		1
M	0.500	309		5		304		2
M	0.750	3,516	8	1		3,523		3
L	0.750	3				3		4
M	1.000	519	33			552		5
M	1.250	14				14		6
M	1.500	26				26		7
P	2.000	1				1		8
M	2.000	81	5			86		9
M	2.500	1				1		10
M	3.000	2				2		11
M	4.000	36	1			37		12
M	6.000	30	2			32		13
M	8.000	9				9		14
M	10.000	3				3		15
Total Utility		4,558	49	7	0	4,600	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	4,741	122	123		4,740	349	1
0.750	92				92	5	2
1.000	72	8	1		79	10	3
1.500	39				39	11	4
2.000	68		2		66	7	5
3.000	32				32	8	6
4.000	12	1			13	4	7
6.000	1				1		8
8.000	2				2	1	9
Total:	5,059	131	126	0	5,064	395	

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	4,280	288	15	17		140	4,740	1
0.750	13	38	3	4		34	92	2
1.000	1	39	8	9		22	79	3
1.500		15	7	1		16	39	4
2.000		21	22	9		14	66	5
3.000		6	9	8		9	32	6
4.000		2	5	4		2	13	7
6.000						1	1	8
8.000			2				2	9
Total:	4,294	409	71	52	0	238	5,064	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	642	14	5		651	2
Total Fire Hydrants	642	14	5	0	651	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	651
Number of distribution system valves end of year:	1,646
Number of distribution valves operated during year:	102

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct. 641 - Chemicals

Additional chemicals needed for zebra mussel control

Acct. 642 - Operation Labor and Expenses

In October/November a valve was left open during filter backwashing. The valve was left open for approximately one week which resulted in a larger than normal expense.

Acct. 673 - Maintenance of Transmission and Distribution Mains

Main breaks up in 1997

Acct. 923 - Outside Services Employed

The utility had an operational review in 1997

Acct. 926 - Employee Pensions and Benefits

Reduction in Health Ins. Premiums

Water Utility Plant in Service (Page W-08)

Acct. 313 - Lake, River, and Other Intakes

Installed infrastructure needed for Zebra Mussel control

Acct. 321 - Structures and Improvements

Pumphouse constructed in correlation with Zebra Mussel control project

Acct. 325 - electric Pumping Equipment

Equipment installed in correlation with the Zebra Mussel control project and Clearwell No. 2

Acct. 345 - Services

Several contributed services and new installations installed during street projects

Acct 346 - Hydrants

New hydrants installed during street projects

Acct 341.1 - Computer Equipment

New hardware and printer

Reservoirs, Standpipes & Water Treatment (Page W-16)

BOTH WET WELL UNITS WERE REPORTED AS HAVING BELOW GRADE FOR ELEVATION

Water Mains (Page W-17)

Water mains were financed by the city and utility earnings

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

Services were financed thru customer contributions, the city and utility earnings
