



3013 (02-09-04)

ANNUAL REPORT

OF

Name: MARINETTE WATER UTILITY

Principal Office: 501 WATER STREET
MARINETTE, WI 54143

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

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: JUDY STAUBER

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: VIRCHOW, KRAUSE & COMPANY. LLP

Title:

Office Address:

4600 AMERICAN PARKWAY
P.O. BOX 7389
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW, KRAUSE & COMPANY

Title:

Office Address:

4600 AMERICAN PARKWAY
P.O. BOX 7389
MADISON, WI 53707-7389

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 2/8/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: DONALD CLEWLEY

Title: CHAIRMAN OF COMMISSION

Office Address:

601 MARINETTE AVENUE
MARINETTE, WI 54143

Telephone: (715) 732 - 0230

Fax Number:

E-mail Address:

Name: JUDY STAUBER

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: PETER FAHEY

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 of utility commission/committee: MARINETTE WATER & WASTEWATER COMMISSION

Names of members of utility commission/committee:

MR JEFFERY A ANDERSON
MR DONALD CLEWLEY

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MR JAMES LAMALFA

MR JOHN MARX

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: [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)	2,086,561	2,029,525	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,172,016	1,128,634	2
Depreciation Expense (403)	222,965	217,853	3
Amortization Expense (404-407)	2,201	2,201	4
Taxes (408)	232,038	218,663	5
Total Operating Expenses	1,629,220	1,567,351	
Net Operating Income	457,341	462,174	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	457,341	462,174	
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)	0	0	9
Interest and Dividend Income (419)	94,190	96,049	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	94,190	96,049	
Total Income	551,531	558,223	
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	551,531	558,223	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	173,771	206,205	14
Amortization of Debt Discount and Expense (428)	14,835	11,516	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)			19
Total Interest Charges	188,606	217,721	
Net Income	362,925	340,502	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,807,757	3,467,255	20
Balance Transferred from Income (433)	362,925	340,502	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,170,682	3,807,757	

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):		
INVESTMENT INCOME	94,190	5
Total (Acct. 419):	94,190	
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

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,086,561	0	0	0	2,086,561	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	2,086,561	0	0	0	2,086,561	

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	490,623		490,623	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	9,371		9,371	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	2,498		2,498	19
Total Payroll	502,492	0	502,492	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	11,972,564	11,389,816	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,147,294	2,919,347	2
Net Utility Plant	8,825,270	8,470,469	
Utility Plant Acquisition Adjustments (117-118)	9,222	11,423	3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	8,834,492	8,481,892	
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)	0	0	8
Special Funds (125-128)	2,103,755	1,571,587	9
Total Other Property and Investments	2,103,755	1,571,587	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	612,010	206,719	10
Special Deposits (132-134)	0	0	11
Working Funds (135)		310	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	379,886	407,484	15
Other Accounts Receivable (143)	29,603	34,646	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	51,796	28,243	18
Materials and Supplies (151-163)	26,620	27,660	19
Prepayments (165)	20	99	20
Interest and Dividends Receivable (171)	14,108	14,108	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)	2,340	3,090	23
Total Current and Accrued Assets	1,116,383	722,359	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	117,620	70,652	24
Other Deferred Debits (182-186)	90,549	120,733	25
Total Deferred Debits	208,169	191,385	
Total Assets and Other Debits	12,262,799	10,967,223	

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)	1,530,039	1,530,039	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	4,170,682	3,807,757	28
Total Proprietary Capital	5,700,721	5,337,796	
LONG-TERM DEBT			
Bonds (221-222)	4,350,000	3,210,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,350,000	3,210,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	41,684	235,940	33
Payables to Municipality (233)	188,294	215,322	34
Customer Deposits (235)			35
Taxes Accrued (236)	185,805	184,431	36
Interest Accrued (237)	42,114	50,348	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	9,304	6,273	41
Total Current and Accrued Liabilities	467,201	692,314	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	102,123	95,350	44
Total Deferred Credits	102,123	95,350	
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)	1,642,754	1,631,763	49
Total Liabilities and Other Credits	12,262,799	10,967,223	

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)	11,603,363	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)	369,201				7
Total Utility Plant	11,972,564	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,147,294	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	3,147,294	0	0	0	
Net Utility Plant	8,825,270	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	2,919,347				2,919,347	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	222,965				222,965	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,737				5,737	6
Accruals charged other						7
accounts (specify):						8
Depreciation Cleared	19,907				19,907	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	248,609	0	0	0	248,609	13
Debits during year						14
Book cost of plant retired	19,786				19,786	15
Cost of removal	876				876	16
Other debits (specify):						17
					0	18
Total debits	20,662	0	0	0	20,662	19
Balance End of Year	3,147,294	0	0	0	3,147,294	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
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	26,620	27,660
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	26,620	27,660

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	7,547	0	0	1
1989 REVENUE BONDS	1,742	0	0	2
1996 REVENUE BONDS	5,546	0	55,817	3
1999 REVENUE BONDS	0	61803	61,803	4
Total			117,620	
Unamortized premium on debt (251)				
NONE	0	0	0	5
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):		2
Balance end of year	<u><u>1,530,039</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%	0	1
1989 REVENUE BONDS	11/01/1989	01/01/2002	7.00%	0	2
1996 REVENUE BONDS	07/15/1996	10/01/2006	4.00%	2,110,000	3
1999 REVENUE BONDS	11/01/1999	04/01/2010	5.46%	2,240,000	4
Total Bonds (Account 221):				4,350,000	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 4,350,000

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	184,431	1
Accruals:		
Charged water department expense	224,081	2
Charged electric department expense		3
Charged sewer department expense	7,957	4
Other (explain):		
NONE		5
Total Accruals and other credits	232,038	
Taxes paid during year:		
County, state and local taxes	176,474	6
Social Security taxes	46,382	7
PSC Remainder Assessment	2,369	8
Other (explain):		
Michigan Property Tax	5,439	9
Total payments and other debits	230,664	
Balance end of year	185,805	

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	15,230	39,145	54,375	0	1
1989 REVENUE BONDS	4,725	12,140	16,865	0	2
1996 REVENUE BONDS	30,393	118,926	119,808	29,511	3
1999 REVENUE BONDS		3,560	(9,043)	12,603	4
Subtotal	50,348	173,771	182,005	42,114	
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	50,348	173,771	182,005	42,114	

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	1,631,763	0	0	0	0	1,631,763	1
Add credits during year:							
For Services	10,991					10,991	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,642,754	0	0	0	0	1,642,754	
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):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
P & I REDEMPTION FUND	150,228	3
BOND RESERVE FUND	403,767	4
Total (Acct. 125):	553,995	
Depreciation Fund (126):		
BOND DEPRECIATION FUND	23,939	5
Total (Acct. 126):	23,939	
Other Special Funds (128):		
CONSTRUCTION ACCOUNT	1,525,821	6
Total (Acct. 128):	1,525,821	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	379,886	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	379,886	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
MISC RECEIVABLES FOR HYDRANT USE, WATER SAMPLING, REGISTRATION	15,118	16

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):		
RECEIVABLE FROM SEWER FOR TRUE UP OF JOINT METERING ALLOCATION	14,485	17
Total (Acct. 143):	29,603	
Receivables from Municipality (145):		
DELINQUENT BILLS PLACED ON TAX ROLL	29,476	18
PUBLIC FIRE PROTECTION	22,320	19
Total (Acct. 145):	51,796	
Prepayments (165):		
MISC PREPAIDS	20	20
Total (Acct. 165):	20	
Extraordinary Property Losses (182):		
WATER TOWER PAINTING COSTS- PSC AUTHORIZED 6/17/93	90,549	21
Total (Acct. 182):	90,549	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
SEWER ACCOUNTS RECEIVABLE	184,486	26
MUNICIPAL PAYABLE	3,808	27
Total (Acct. 233):	188,294	
Other Deferred Credits (253):		
ACCRUED SICK LEAVE AND VACATION	102,123	28
Total (Acct. 253):	102,123	

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	11,496,589	0	0	0	11,496,589	1
Materials and Supplies	27,140	0	0	0	27,140	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	3,033,320	0	0	0	3,033,320	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,637,258	0	0	0	1,637,258	6
Other (specify):						
NONE					0	7
Average Net Rate Base	6,853,151	0	0	0	6,853,151	
Net Operating Income	457,341	0	0	0	457,341	8
Net Operating Income as a percent of Average Net Rate Base						
	6.67%	N/A	N/A	N/A	6.67%	

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	1,530,039	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,989,219	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	5,519,258	
Net Income		
Net Income	362,925	5
 Percent Return on Proprietary Capital	 6.58%	

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

Interest Accrued (Acct. 237) (Page F-17)

1999 Revenue Bonds were issued between interest payment dates. Negative interest payments are shown in column (d) on F-17 because the utility received accrued interest of \$9043 to apply to the 4/1/2000 interest payment.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 24, 2000

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

1999 Analytical Review DWCCA-3370-ELE

Dear Ms. Stauber:

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

1. During our review, we noted additions were reported on the Water Mains schedule, but an explanation was not provided for financing. Please indicate how the main additions were financed and follow this procedure in the future.
2. During our review, we noted that the total Pumping expenses reported on the Water Operation & Maintenance Expenses schedule increased over 15% from the prior year, and total Source of Supply expenses decreased over 15%. Please furnish a brief explanation and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\3370.doc

cc: Mr. Donald Clewley, Chairman

Reply received 6/8/00:

1. utility paid for mains
 2. pumping expense increased - labor and maintenance on two pumps
- source of supply decreased - less labor and misc. expenses than 1998

FINANCIAL SECTION FOOTNOTES

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,063,752	1
Total Sales of Water	2,063,752	
Other Operating Revenues		
Forfeited Discounts (470)	7,754	2
Miscellaneous Service Revenues (471)	1,987	3
Rents from Water Property (472)	300	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,768	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	22,809	
Total Operating Revenues	2,086,561	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	12,096	8
Pumping Expenses (620-633)	196,649	9
Water Treatment Expenses (640-652)	439,985	10
Transmission and Distribution Expenses (660-678)	181,310	11
Customer Accounts Expenses (901-905)	60,348	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	281,628	14
Total Operation and Maintenance Expenses	1,172,016	
Other Operating Expenses		
Depreciation Expense (403)	222,965	15
Amortization Expense (404-407)	2,201	16
Taxes (408)	232,038	17
Total Other Operating Expenses	457,204	
Total Operating Expenses	1,629,220	
NET OPERATING INCOME	457,341	

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	4,315	226,275	642,237	4
Commercial	423	94,579	226,063	5
Industrial	71	573,364	748,251	6
Total Metered Sales to General Customers (461)	4,809	894,218	1,616,551	
Private Fire Protection Service (462)	54		26,097	7
Public Fire Protection Service (463)	1		336,733	8
Other Sales to Public Authorities (464)	54	42,643	82,211	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,932	936,941	2,063,752	

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)	336,733	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)	336,733	
Forfeited Discounts (470):		
Customer late payment charges	7,754	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	7,754	
Miscellaneous Service Revenues (471):		
MISC	1,987	7
Total Miscellaneous Service Revenues (471)	1,987	
Rents from Water Property (472):		
RENTS	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	12,768	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	12,768	
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)	7,453	1
Operation Labor and Expenses (601)	4,213	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	84	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)	346	13
Total Source of Supply Expenses	12,096	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	62,421	17
Pumping Labor and Expenses (624)	85,736	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	13,523	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	2,831	23
Maintenance of Power Production Equipment (632)	1,827	24
Maintenance of Pumping Equipment (633)	30,311	25
Total Pumping Expenses	196,649	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	78,149	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)	305,519	28
Miscellaneous Expenses (643)	27,721	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	221	31
Maintenance of Structures and Improvements (651)	9,702	32
Maintenance of Water Treatment Equipment (652)	18,673	33
Total Water Treatment Expenses	439,985	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	124	34
Storage Facilities Expenses (661)	11,223	35
Transmission and Distribution Lines Expenses (662)	18,574	36
Meter Expenses (663)	11,954	37
Customer Installations Expenses (664)	4,824	38
Miscellaneous Expenses (665)	9,157	39
Rents (666)	360	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	31,794	43
Maintenance of Transmission and Distribution Mains (673)	40,872	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	31,722	46
Maintenance of Meters (676)	6,463	47
Maintenance of Hydrants (677)	14,243	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	181,310	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	14,540	51
Customer Records and Collection Expenses (903)	44,083	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)	1,725	54
Total Customer Accounts Expenses	60,348	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,109	56
Office Supplies and Expenses (921)	8,881	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	99,180	59
Property Insurance (924)	6,489	60
Injuries and Damages (925)	16,436	61
Employee Pensions and Benefits (926)	126,092	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	3,502	65
Rents (931)		66
Maintenance of General Plant (932)	939	67
Total Administrative and General Expenses	281,628	
 Total Operation and Maintenance Expenses	 1,172,016	

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		185,805	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,957	2
Net property tax equivalent		177,848	
Social Security		46,382	3
PSC Remainder Assessment		2,369	4
Other (specify): MICHIGAN PROPERTY TAX		5,439	5
Total tax expense		232,038	

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		0.199720				3
County tax rate	mills		5.265280				4
Local tax rate	mills		9.364620				5
School tax rate	mills		9.446790				6
Voc. school tax rate	mills		1.299100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.575510				10
Less: state credit	mills		1.409290				11
Net tax rate	mills		24.166220				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.364620				14
Combined School Tax Rate	mills		10.745890				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.110510				17
Total Tax Rate	mills		25.575510				18
Ratio of Local and School Tax to Total	dec.		0.786319				19
Total tax net of state credit	mills		24.166220				20
Net Local and School Tax Rate	mills		19.002358				21
Utility Plant, Jan. 1	\$	11,389,816	11,389,816				22
Materials & Supplies	\$	27,660	27,660				23
Subtotal	\$	11,417,476	11,417,476				24
Less: Plant Outside Limits	\$	1,655,477	1,655,477				25
Taxable Assets	\$	9,761,999	9,761,999				26
Assessment Ratio	dec.		1.001640				27
Assessed Value	\$	9,778,009	9,778,009				28
Net Local & School Rate	mills		19.002358				29
Tax Equiv. Computed for Current Year	\$	185,805	185,805				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)	\$	185,805					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		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	980,165	0	
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)	513,233		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,378,365	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	473,403		22
Water Treatment Equipment (332)	449,739	90,447	23
Total Water Treatment Plant	923,142	90,447	
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)			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)			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)			513,233 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)			540,186 23
Total Water Treatment Plant	0	0	1,013,589
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		26
Transmission and Distribution Mains (343)	4,006,245	58,382	27
Fire Mains (344)	0	0	28
Services (345)	826,207	23,008	29
Meters (346)	382,474	13,912	30
Hydrants (348)	559,866	12,985	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,234,362	108,287	
GENERAL PLANT			
Land and Land Rights (389)	21,650		33
Structures and Improvements (390)	417,677		34
Office Furniture and Equipment (391)	12,889	763	35
Computer Equipment (391.1)	145,043	9,895	36
Transportation Equipment (392)	80,261		37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	54,461	13,834	39
Laboratory Equipment (395)	22,442	10,107	40
Power Operated Equipment (396)	57,000		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	873,782	34,599	
Total utility plant in service directly assignable	11,389,816	233,333	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,389,816	233,333	

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)	779		4,063,848 27
Fire Mains (344)			0 28
Services (345)	3,881		845,334 29
Meters (346)	9,278	30,000	417,108 30
Hydrants (348)	666		572,185 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	14,604	30,000	7,358,045
GENERAL PLANT			
Land and Land Rights (389)			21,650 33
Structures and Improvements (390)			417,677 34
Office Furniture and Equipment (391)			13,652 35
Computer Equipment (391.1)	5,182	(30,000)	119,756 36
Transportation Equipment (392)			80,261 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			68,295 39
Laboratory Equipment (395)			32,549 40
Power Operated Equipment (396)			57,000 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	5,182	(30,000)	873,199
Total utility plant in service directly assignable	19,786	0	11,603,363
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	19,786	0	11,603,363

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)	140,320	1.56%	4,542	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	74,508	1.08%	7,414	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	214,828		11,956	
PUMPING PLANT				
Structures and Improvements (321)	232,443	2.44%	16,275	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	42,638	3.57%	4,488	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	189,184	4.00%	20,529	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	464,265		41,292	
WATER TREATMENT PLANT				
Structures and Improvements (331)	230,386	3.33%	15,764	16
Water Treatment Equipment (332)	325,918	3.13%	15,492	17
Total Water Treatment Plant	556,304		31,256	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	293,579	1.89%	27,586	19
Transmission and Distribution Mains (343)	497,357	0.67%	27,035	20
Fire Mains (344)	0			21
Services (345)	249,407	2.10%	17,551	22
Meters (346)	90,307	3.00%	11,994	23
Hydrants (348)	101,740	1.20%	6,792	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,232,390		90,958	

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					144,862	3
314					0	4
315					0	5
316					81,922	6
317					0	7
	0	0	0	0	226,784	
321					248,718	8
322					0	9
323					47,126	10
324					0	11
325					209,713	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	505,557	
331					246,150	16
332					341,410	17
	0	0	0	0	587,560	
341					0	18
342					321,165	19
343	779	876			522,737	20
344					0	21
345	3,881				263,077	22
346	9,278				93,023	23
348	666				107,866	24
349					0	25
	14,604	876	0	0	1,307,868	

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)	184,725	4.00%	16,707	26
Office Furniture and Equipment (391)	12,554	8.33%	1,098	27
Computer Equipment (391.1)	73,825	16.67%	22,072	28
Transportation Equipment (392)	52,561	20.00%	16,052	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	47,271	8.33%	5,113	31
Laboratory Equipment (395)	12,276	10.00%	2,750	32
Power Operated Equipment (396)	23,281	8.00%	4,560	33
Communication Equipment (397)	45,067	7.69%	4,795	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	451,560		73,147	
Total accum. prov. directly assignable	2,919,347		248,609	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,919,347		 248,609	

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					201,432	26
391					13,652	27
391.1	5,182				90,715	28
392					68,613	29
393					0	30
394					52,384	31
395					15,026	32
396					27,841	33
397					49,862	34
397.1					0	35
398					0	36
399					0	37
	5,182	0	0	0	519,525	
	19,786	876	0	0	3,147,294	
					0	38
	19,786	876	0	0	3,147,294	

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		73,646		73,646	1
February		68,775		68,775	2
March		77,279		77,279	3
April		78,958		78,958	4
May		85,335		85,335	5
June		88,330		88,330	6
July		89,650		89,650	7
August		91,605		91,605	8
September		88,065		88,065	9
October		80,286		80,286	10
November		74,971		74,971	11
December		74,314		74,314	12
Total for year	0	971,214	0	971,214	
Less: Measured or estimated water used in main flushing and water treatment during year				9,639	13
Less: Other utility use				17,657	14
Other utility use explanation:					15
Back Wash					
Water pumped into distribution system				943,918	16
Less: Water sold				936,941	17
Losses and unaccounted for				6,977	18
Percent unaccounted for to the nearest whole percent (%)				1%	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				3,390	21
Date of maximum: 4/30/1999					22
Cause of maximum:					23
Nothing unusual					
Minimum gallons pumped by all methods in any one day during reporting year				1,176	24
Date of minimum: 12/28/1999					25
Total KWH used for pumping for the year				1,113,120	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	0	0	0	0	0	1
M	D	2.000	23,113	0	1,285	0	21,828	2
P	D	2.000	0	0		0	0	3
M	D	4.000	2,727	0	0	0	2,727	4
M	D	6.000	194,380	441	0	0	194,821	5
M	D	8.000	62,838	1,720	0	0	64,558	6
M	D	10.000	21,193	0	0	8,000	29,193	7
M	D	12.000	60,276	0	0	0	60,276	8
M	D	16.000	19,961	0	0	0	19,961	9
M	T	16.000	150	0	0	0	150	10
M	T	18.000	1,769	0	0	0	1,769	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	0	0	0	670	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			392,515	2,161	1,285	8,000	401,391	
Total Utility			392,515	2,161	1,285	8,000	401,391	

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	302	0	8	0	294		2
M	0.750	3,511	8	0	0	3,519		3
L	0.750	3	0	0	0	3		4
M	1.000	581	7	3	0	585		5
M	1.250	14	1	0	0	15		6
M	1.500	50	1	0	0	51		7
P	2.000	1	0	0	0	1		8
M	2.000	87	2	2	0	87		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	1	1	0	32		13
M	8.000	16	1	0	0	17		14
M	10.000	3	0	0	0	3		15
Total Utility		4,647	21	14	0	4,654	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	4,806	140	142	0	4,804	498	1
0.750	92	0	8	0	84	19	2
1.000	79	1	5	0	75	10	3
1.500	39	0	1	0	38	3	4
2.000	73	0	2	0	71	20	5
3.000	33	1	0	0	34	14	6
4.000	13	0	0	0	13	1	7
6.000	1	0	0	0	1	0	8
8.000	2	0	0	0	2	2	9
Total:	5,138	142	158	0	5,122	567	

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	4,300	293	16	18	177	0	4,804	1
0.750	14	40	3	4	23	0	84	2
1.000	1	40	7	11	16	0	75	3
1.500	0	16	7	1	14	0	38	4
2.000	0	27	22	8	14	0	71	5
3.000	0	6	9	8	11	0	34	6
4.000	0	1	5	4	3	0	13	7
6.000	0	0		0	1	0	1	8
8.000	0	0	2	0	0	0	2	9
Total:	4,315	423	71	54	259	0	5,122	

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	670	7	4		673	2
Total Fire Hydrants	670	7	4	0	673	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year: 673
 Number of distribution system valves end of year: 1,723
 Number of distribution valves operated during year: 105

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

per utility response:

Power purchased for pumping increased. Labor increased due to the fact that labor expense is recorded to the cost centers where labor is applied. Maintenance increased because two of our pumps had major maintenance/repairs

Fewer labor resources were applied to source of supply. Significantly less miscellaneous expenses in 1999 since less resources were applied to this area.

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Water Utility Plant in Service (Page W-08)

The \$30,000 adjustment is a reclassification of hand held meter readers that were coded to Account 391.1 when purchased.

Water Mains (Page W-17)

On last years report, only 824 ft. were added when 8824 ft. should have been added.

Water Services (Page W-18)

The utility received \$10,991 of contributions from customers for service additions. The balance of the additions were financed with utility earnings.
