



3013 (01-03-11)

ANNUAL REPORT

OF

Name: MARINETTE WATER UTILITYPrincipal Office: 501 WATER STREET
MARINETTE, WI 54143For the Year Ended: DECEMBER 31, 2010**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.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MARINETTE WATER UTILITY

Utility Address: 501 WATER STREET
MARINETTE, WI 54143

When was utility organized? 1/1/1887

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SUE BELLING

Title: ACCOUNTANT

Office Address:

501 WATER STREET
MARINETTE, WI 54143-2720

Telephone: (715) 732 - 5180

Fax Number: (715) 732 - 5194

Email Address: sbelling@marinette.wi.us

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

Name: THOMAS KARMAN

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 617 - 2512

Email Address: tom.karman@schencksc.com

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

Name: PAUL GUSTAFSON

Title: CHAIRPERSON

Office Address:

3225 PIERCE LOT 223
MARINETTE, WI 54143

Telephone: (715) 735 - 7039

Fax Number:

Email 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: THOMAS KARMAN

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 617 - 2512

Email Address: tom.karman@schencksc.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 9/27/2010

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: SUE BELLING

Title: ACCOUNTANT

Office Address:

501 WATER STREET
MARINETTE, WI 54143-2720

Telephone: (715) 732 - 5180

Fax Number: (715) 732 - 5194

Email Address: sbelling@marinette.wi.us

Name: TIMOTHY PETERSON

Title: ADMINISTRATOR OF UTILITIES

Office Address:

501 WATER STREET
MARINETTE, WI 54143-2720

Telephone: (715) 732 - 5180

Fax Number: (715) 732 - 5194

Email Address: tpeterson@marinette.wi.us

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

Names of members of utility commission/committee:

- MR PAUL GUSTAFSON, CHAIRPERSON
- MS SHIRLEY KAUFMAN
- MR THOMAS KONTRY
- MR STEVE LANG
- MR SANDRA SAUNIER
- MR MIKE SHAFFER
- MR JEFF ZERATSKY

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email 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)	3,270,419	2,701,088	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,583,593	1,415,976	2
Depreciation Expense (403)	409,817	406,164	3
Amortization Expense (404-407)	35,706	35,700	4
Taxes (408)	481,497	391,698	5
Total Operating Expenses	2,510,613	2,249,538	
Net Operating Income	759,806	451,550	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	759,806	451,550	
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)	(3,009)	2,374	10
Miscellaneous Nonoperating Income (421)	9,506,995	893,307	11
Total Other Income	9,503,986	895,681	
Total Income	10,263,792	1,347,231	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,669)	(12,669)	12
Other Income Deductions (426)	69,473	61,827	13
Total Miscellaneous Income Deductions	56,804	49,158	
Income Before Interest Charges	10,206,988	1,298,073	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	201,491	160,250	14
Amortization of Debt Discount and Expense (428)	9,756	9,756	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	5,035	33,370	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	216,282	203,376	
Net Income	9,990,706	1,094,697	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,097,966	10,003,269	20
Balance Transferred from Income (433)	9,990,706	1,094,697	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)	21,088,672	11,097,966	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,270,419	0	3,270,419	1
Total (Acct. 400):	3,270,419	0	3,270,419	
Operation and Maintenance Expense (401-402):				
Derived	1,583,593	0	1,583,593	2
Total (Acct. 401-402):	1,583,593	0	1,583,593	
Depreciation Expense (403):				
Derived	409,817	0	409,817	3
Total (Acct. 403):	409,817	0	409,817	
Amortization Expense (404-407):				
Derived	35,706	0	35,706	4
Total (Acct. 404-407):	35,706	0	35,706	
Taxes (408):				
Derived	481,497	0	481,497	5
Total (Acct. 408):	481,497	0	481,497	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	759,806	0	759,806	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
NET LOSS ON INVESTMENTS	(3,009)		(3,009)	11
Total (Acct. 419):	(3,009)	0	(3,009)	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		9,506,995	9,506,995	12
NONE			0	13
Total (Acct. 421):	0	9,506,995	9,506,995	
TOTAL OTHER INCOME:	(3,009)	9,506,995	9,503,986	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(12,669)	0	(12,669)	14
NONE			0	15
Total (Acct. 425):	(12,669)	0	(12,669)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	47,538	47,538	16
AMORTIZATION OF LOSS ON ADVANCE REFUNDING OF DEBT	21,935		21,935	17
Total (Acct. 426):	21,935	47,538	69,473	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	9,266	47,538	56,804	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	201,491	0	201,491	18
Total (Acct. 427):	201,491	0	201,491	
Amortization of Debt Discount and Expense (428):				
2004 REVENUE BONDS	2,298	0	2,298	19
1999 REVENUE BONDS	4,549	0	4,549	20
1996 REVENUE BONDS	2,909		2,909	21
Total (Acct. 428):	9,756	0	9,756	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	5,035	0	5,035	24
Total (Acct. 431):	5,035	0	5,035	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	216,282	0	216,282	
NET INCOME:	531,249	9,459,457	9,990,706	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	8,714,371	2,383,595	11,097,966	26
Total (Acct. 216):	8,714,371	2,383,595	11,097,966	
Balance Transferred from Income (433):				
Derived	531,249	9,459,457	9,990,706	27
Total (Acct. 433):	531,249	9,459,457	9,990,706	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	9,245,620	11,843,052	21,088,672	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,270,419	0	0	0	3,270,419	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 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	3,270,419	0	0	0	3,270,419	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. 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.
4. 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	568,073	0	568,073	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	12,245	0	12,245	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	580,318	0	580,318	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	10.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	38,751,430	25,691,667	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,229,602	5,717,767	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	33,521,828	19,973,900	
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)	2,790	2,790	8
Sinking Funds (125)	354,633	561,630	9
Depreciation Fund (126)	0	38,726	10
Other Special Funds (128)	371,583	382,419	11
Total Other Property and Investments	729,006	985,565	
CURRENT AND ACCRUED ASSETS			
Cash (131)			12
Special Deposits (134)	2,340	2,340	13
Working Funds (135)	310	310	14
Temporary Cash Investments (136)	231,868	1,662,459	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	312,850	246,384	17
Other Accounts Receivable (143)	69,325	758,482	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	326,882	125,643	20
Plant Materials and Operating Supplies (154)	31,854	31,832	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	915	915	25
Interest and Dividends Receivable (171)	1,950	1,058	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	978,294	2,829,423	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	74,236	83,992	29
Extraordinary Property Losses (182)	0	35,706	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	219,352	241,287	34
Total Deferred Debits	293,588	360,985	
Total Assets and Other Debits	35,522,716	24,149,873	

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)	1,855,855	1,855,855	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	21,088,672	11,097,966	37
Total Proprietary Capital	22,944,527	12,953,821	
LONG-TERM DEBT			
Bonds (221)	8,377,788	6,494,825	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	8,377,788	6,494,825	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	3,500,000	41
Accounts Payable (232)	2,129,313	405,241	42
Payables to Municipality (233)	1,458,166	128,517	43
Customer Deposits (235)			44
Taxes Accrued (236)	263,782	263,782	45
Interest Accrued (237)	47,851	73,857	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	2,681	55,554	48
Total Current and Accrued Liabilities	3,901,793	4,426,951	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	298,608	274,276	51
Total Deferred Credits	298,608	274,276	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	35,522,716	24,149,873	

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)	
First of Year:					
Total Utility Plant - First of Year	25,691,667	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	21,485,317	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,850,676	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	14,415,437				8
Total Utility Plant	38,751,430	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,704,794	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	524,808	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	5,229,602	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	33,521,828	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	5,240,497				5,240,497	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	409,817				409,817	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	19,089				19,089	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	336				336	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	429,242	0	0	0	429,242	16
Debits during year						17
Book cost of plant retired	963,154				963,154	18
Cost of removal	1,791				1,791	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	964,945	0	0	0	964,945	25
Balance end of year (111.1)	4,704,794	0	0	0	4,704,794	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
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 (111.2)	477,270				477,270	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	47,538				47,538	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	47,538	0	0	0	47,538	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	524,808	0	0	0	524,808	26
Footnotes						27

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	31,854	31,832	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	31,854	31,832	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 REVENUE BONDS	2,909	428	18,151	1
1999 REVENUE BONDS	4,549	428	13,523	2
2004 REVENUE BONDS	2,298	428	42,562	3
Total			74,236	
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	1,855,855	1
Changes during year (explain):		2
Balance end of year	<u><u>1,855,855</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2003 CLEAN WATER FUND LOAN	02/13/2003	05/01/2022	2.74%	2,680,267	1
2004 SAFE DRINKING WATER LOAN	01/01/2004	05/01/2023	2.37%	2,380,000	2
2004 REVENUE BONDS	02/01/2004	02/01/2019	3.99%	880,821	3
2009 SAFE DRINKING WATER LOAN	12/23/2009	05/01/2029	2.64%	2,436,700	4
Total Bonds (Account 221):				8,377,788	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	263,782	1
Accruals:		
Charged water department expense	481,497	2
Charged electric department expense		3
Charged sewer department expense	5,830	4
Other (explain):		
NONE		5
Total Accruals and other credits	487,327	
Taxes paid during year:		
County, state and local taxes	437,541	6
Social Security taxes	42,598	7
PSC Remainder Assessment	7,188	8
Other (explain):		
NONE		9
Total payments and other debits	487,327	
Balance end of year	263,782	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

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)					
2003 REVENUE BONDS	13,007	75,425	76,271	12,161	1
2004 REVENUE BONDS	23,818	89,420	91,370	21,868	2
2009 SAFE DRINKING WATER LOAN		15,361	4,977	10,384	3
2004 SAFE DRINKING WATER LOAN	3,662	21,285	21,509	3,438	4
Subtotal	40,487	201,491	194,127	47,851	
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)					
2009 STATE TRUST FUND	23,589	2,158	25,747	0	7
2009 STATE TRUST FUND	9,781	2,877	12,658	0	8
Subtotal	33,370	5,035	38,405	0	
Total	73,857	206,526	232,532	47,851	

INTEREST ACCRUED (ACCT. 237)

Interest Accrued (Acct. 237) (Page F-20)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

The two state trust funds for which interest was accrued during the year were paid in full during 2010.

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	2,790	2
Total (Acct. 124):	2,790	
Sinking Funds (125):		
BOND REDEMPTION ACCOUNT	354,633	3
Total (Acct. 125):	354,633	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
BOND RESERVE FUND	371,583	5
Total (Acct. 128):	371,583	
Special Deposits (134):		
CUSTOMER DEPOSITS	2,340	6
Total (Acct. 134):	2,340	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	312,850	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	312,850	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS SERVICE REVENUES	8,299	14
STORM WATER FEES	61,026	15
Total (Acct. 143):	69,325	
Receivables from Municipality (145):		
DUE FROM SEWER UTILITY	222,981	16
DUE FROM CITY	103,901	17
Total (Acct. 145):	326,882	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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)	
Prepayments (165):		
PREPAID ITEMS	915	18
Total (Acct. 165):	915	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED LOSS ON ADVANCE DEBT REFUNDING	219,352	23
Total (Acct. 186):	219,352	
Payables to Municipality (233):		
DUE TO SEWER UTILITY	1,069,128	24
DUE TO THE CITY	389,038	25
Total (Acct. 233):	1,458,166	
Other Deferred Credits (253):		
Regulatory Liability	164,689	26
COMPENSATED ABSENCES	133,919	27
Total (Acct. 253):	298,608	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Detail of Other Balance Sheet Accounts (Page F-22)

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

n/a

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

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 contributed plant in service, 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 (101.1)	21,315,058	0	0	0	21,315,058	1
Materials and Supplies	31,843	0	0	0	31,843	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	4,972,645	0	0	0	4,972,645	4
Customer Advances for Construction					0	5
Regulatory Liability	171,023	0	0	0	171,023	6
NONE					0	7
Average Net Rate Base	16,203,233	0	0	0	16,203,233	
Net Operating Income	759,806	0	0	0	759,806	8
Net Operating Income as a percent of						
Average Net Rate Base	4.69%	N/A	N/A	N/A	4.69%	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	177,358	0	0	0	177,358	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,669	0	0	0	12,669	3
Other (specify):					0	4
Balance End of Year	164,689	0	0	0	164,689	

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.

The utility is in the process of constructing a new water treatment plant, garage and administrative office. The total project cost is estimated to be approximately \$20,000,000. Construction through 12/31/2010 was approximately \$14,000,000.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	3,245,291	2,665,854	1
Total Sales of Water	3,245,291	2,665,854	
Other Operating Revenues			
Forfeited Discounts (470)	6,319	10,517	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	18,809	24,717	5
Total Other Operating Revenues	25,128	35,234	
Total Operating Revenues	3,270,419	2,701,088	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	25,264	16,070	6
Pumping Expenses (620-633)	250,192	235,379	7
Water Treatment Expenses (640-652)	486,458	426,502	8
Transmission and Distribution Expenses (660-678)	274,070	215,616	9
Customer Accounts Expenses (901-906)	69,441	68,032	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	478,168	454,377	12
Total Operation and Maintenance Expenses	1,583,593	1,415,976	
Other Operating Expenses			
Depreciation Expense (403)	409,817	406,164	13
Amortization Expense (404-407)	35,706	35,700	14
Taxes (408)	481,497	391,698	15
Total Other Operating Expenses	927,020	833,562	
Total Operating Expenses	2,510,613	2,249,538	
NET OPERATING INCOME	759,806	451,550	

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

The authorization for the river crossing amortization was issued in 2002.

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	9	386	1,779	1
Commercial (460.2)	1	22	177	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	10	408	1,956	
Metered Sales to General Customers (461)				
Residential (461.1)	4,136	170,917	871,773	5
Commercial (461.2)	495	79,494	446,802	6
Industrial (461.3)	81	483,869	1,156,114	7
Public Authority (461.4)	69	31,822	117,753	8
Total Metered Sales to General Customers (461)	4,781	766,102	2,592,442	
Private Fire Protection Service (462)	72		59,281	9
Public Fire Protection Service (463)	4,791		591,612	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	9,654	766,510	3,245,291	

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				1
Total		0	0	

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 for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	591,612	3
NONE		4
Total Public Fire Protection Service (463)	591,612	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	6,319	6
Other (specify):		
Total Forfeited Discounts (470)	6,319	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS SERVICE REVENUES	4,954	9
Return on net investment in meters charged to sewer department	13,855	10
Other (specify):		
Total Other Water Revenues (474)	18,809	

OTHER OPERATING REVENUES (WATER)

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done .

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)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	21,136	5,346	* 2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	514	9,039	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)	3,614	1,685	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	25,264	16,070	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	90,269	74,855	* 16
Pumping Labor and Expenses (624)	79,231	89,690	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	37,287	32,472	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	8,005	5,956	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	35,400	32,406	24
Total Pumping Expenses	250,192	235,379	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	125,626	89,980	* 26
Operation Labor and Expenses (642)	242,205	236,667	27
Miscellaneous Expenses (643)	57,020	54,407	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)	13,233	9,771	31
Maintenance of Water Treatment Equipment (652)	48,374	35,677	* 32
Total Water Treatment Expenses	486,458	426,502	

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)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)	6,320	6,622	34
Transmission and Distribution Lines Expenses (662)	43,266	42,792	35
Meter Expenses (663)	16,116	12,757	36
Customer Installations Expenses (664)	21,167	18,783	37
Miscellaneous Expenses (665)	10,912	22,171	* 38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	497	1,904	42
Maintenance of Transmission and Distribution Mains (673)	82,819	47,730	43
Maintenance of Services (675)	53,909	33,299	44
Maintenance of Meters (676)	8,150	10,711	45
Maintenance of Hydrants (677)	30,914	18,847	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	274,070	215,616	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	14,105	14,163	49
Customer Records and Collection Expenses (903)	53,870	51,657	50
Uncollectible Accounts (904)		1,511	51
Miscellaneous Customer Accounts Expenses (905)	1,466	701	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	69,441	68,032	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	88,680	85,468	55
Office Supplies and Expenses (921)	44,653	41,776	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	15,681	36,636	* 58
Property Insurance (924)	15,000	11,295	59
Injuries and Damages (925)	7,038	7,120	60
Employee Pensions and Benefits (926)	287,967	262,262	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

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)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	19,149	9,820	64
Rents (931)		0	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	478,168	454,377	
Total Operation and Maintenance Expenses	1,583,593	1,415,976	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account #601 Operating Labor and Expenses - Increase due to increased contracted costs for shorewell maintenance.

Account #623 Power Purchased for Pumping - Increased costs due to electric rate increases and additional pumping required for the new treatment plant project.

Account #641 Chemicals - The increase is due to the increased chemical cost the utility was required to pay during 2010.

Account #652 Maintenance of Water Treatment Equipment - The increase was due to contracted maintenance required during 2010.

Account #665 Miscleaneous Expenses - The account balanced decreased due to a decrease in labor cost of nearly 50% in 2010 compared to the prior year.

Account #923 Outside Services Employed - The balance decreased due to a decrease in legal expenses in 2010.

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)	This Year (c)	Last Year (d)	
Property Tax Equivalent		433,687	347,662	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,830	6,001	2
Net property tax equivalent		427,857	341,661	
Social Security		42,598	43,570	3
PSC Remainder Assessment		7,188	2,379	4
Other (specify):				
NONE			0	5
MICHIGAN PROPERTY TAX		3,854	4,088	6
Total tax expense		481,497	391,698	

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 (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.175520				3
County tax rate	mills		3.929030				4
Local tax rate	mills		8.397590				5
School tax rate	mills		9.951360				6
Voc. school tax rate	mills		1.593870				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.047370				10
Less: state credit	mills		1.574510				11
Net tax rate	mills		22.472860				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.397590				14
Combined School Tax Rate	mills		11.545230				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.942820				17
Total Tax Rate	mills		24.047370				18
Ratio of Local and School Tax to Total	dec.		0.829314				19
Total tax net of state credit	mills		22.472860				20
Net Local and School Tax Rate	mills		18.637057				21
Utility Plant, Jan. 1	\$	25,691,667	25,691,667				22
Materials & Supplies	\$	31,832	31,832				23
Subtotal	\$	25,723,499	25,723,499				24
Less: Plant Outside Limits	\$	1,655,477	1,655,477				25
Taxable Assets	\$	24,068,022	24,068,022				26
Assessment Ratio	dec.		0.966849				27
Assessed Value	\$	23,270,143	23,270,143				28
Net Local & School Rate	mills		18.637057				29
Tax Equiv. Computed for Current Year	\$	433,687	433,687				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)	\$	433,687					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	128,912				128,912	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	398,949				398,949	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	3,805,782	10,441	1,500		3,814,723	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	4,333,643	10,441	1,500	0	4,342,584	
PUMPING PLANT						
Land and Land Rights (320)	211,245				211,245	11
Structures and Improvements (321)	674,422		96,740		577,682	12
Other Power Production Equipment (323)	125,722				125,722	13
Electric Pumping Equipment (325)	475,777		19,143		456,634	14
Diesel Pumping Equipment (326)	62,427				62,427	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	1,549,593	0	115,883	0	1,433,710	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	536,181		94,731		441,450	18
Sand or Other Media Filtration Equipment (332)	584,543	1,540	137,213		448,870	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	1,120,724	1,540	231,944	0	890,320	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	106,789				106,789	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	3,519,851				3,519,851	24
Transmission and Distribution Mains (343)	6,984,485	896,059	66,760		7,813,784	25
Services (345)	1,205,375	137,811	18,913		1,324,273	26
Meters (346)	647,053	131,883	37,693		741,243	27
Hydrants (348)	806,551	83,120	25,729		863,942	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	13,270,104	1,248,873	149,095	0	14,369,882	
GENERAL PLANT						
Land and Land Rights (389)	21,650				21,650	30
Structures and Improvements (390)	418,327		394,237		24,090	31
Office Furniture and Equipment (391)	13,802	2,056	100		15,758	32
Computer Equipment (391.1)	50,449	2,426	33,935		18,940	33
Transportation Equipment (392)	72,646	36,305			108,951	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	83,886	2,030	1,004		84,912	36
Laboratory Equipment (395)	37,818		11,835		25,983	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	172,158		23,621		148,537	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	870,736	42,817	464,732	0	448,821	
Total utility plant in service directly assignable	21,144,800	1,303,671	963,154	0	21,485,317	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	21,144,800	1,303,671	963,154	0	21,485,317	

WATER UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

The utility is in the process of constructing a new water treatment facility. The removals in Accounts #332 and #390 relate to 2010 retirements as a result of that project.

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	750,000				750,000	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	750,000	0	0	0	750,000	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,463,569	90,000			1,553,569	25
Services (345)	345,199	3,500			348,699	26
Meters (346)	0				0	27

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	198,408				198,408	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,007,176	93,500	0	0	2,100,676	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,757,176	93,500	0	0	2,850,676	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,757,176	93,500	0	0	2,850,676	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	194,060	1.70%	6,782	3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	306,325	1.80%	68,585	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	500,385		75,367	
PUMPING PLANT				
Structures and Improvements (321)	447,929	3.20%	20,034	7
Other Power Production Equipment (323)	99,315	4.40%	5,532	8
Electric Pumping Equipment (325)	342,366	4.40%	20,513	9
Diesel Pumping Equipment (326)	25,219	4.40%	2,747	10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	914,829		48,826	
WATER TREATMENT PLANT				
Structures and Improvements (331)	363,974	3.20%	15,642	12
Sand or Other Media Filtration Equipment (332)	525,669	3.30%	17,051	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	889,643		32,693	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	761,840	1.90%	66,877	17
Transmission and Distribution Mains (343)	747,366	1.30%	96,189	18
Services (345)	393,068	2.90%	36,746	19
Meters (346)	139,690	5.50%	38,178	20
Hydrants (348)	132,311	2.20%	18,326	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	2,174,275		256,316	
GENERAL PLANT				
Structures and Improvements (390)	336,493	2.90%	6,415 *	23
Office Furniture and Equipment (391)	11,891	5.80%	857	24
Computer Equipment (391.1)	50,449	26.70%	2,426	25
Transportation Equipment (392)	72,646	13.30%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	81,242	5.80%	4,674	28
Laboratory Equipment (395)	36,486	5.80%	1,332	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

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					200,842	3
314					0	4
316	1,500				373,410	5
317					0	6
	1,500	0	0	0	574,252	
321	96,740				371,223	7
323					104,847	8
325	19,143				343,736	9
326					27,966	10
328					0	11
	115,883	0	0	0	847,772	
331	94,731				284,885	12
332	137,213				405,507	13
333					0	14
334					0	15
	231,944	0	0	0	690,392	
341					0	16
342					828,717	17
343	66,760				776,795	18
345	18,913	1,791			409,110	19
346	37,693				140,175	20
348	25,729				124,908	21
349					0	22
	149,095	1,791	0	0	2,279,705	
390	394,237				(51,329) *	23
391	100				12,648	24
391.1	33,935				18,940	25
392			336		72,982	26
393					0	27
394	1,004				84,912	28
395	11,835				25,983	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

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				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	172,158	15.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	761,365		15,704	
Total accum. prov. directly assignable	5,240,497		428,906	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	5,240,497		428,906	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397	23,621				148,537	31
397.1					0	32
398					0	33
	464,732	0	336	0	312,673	
	963,154	1,791	336	0	4,704,794	
					0	34
	963,154	1,791	336	0	4,704,794	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

If End of Year Balance is less than zero, please explain.

Account #390 - The negative balance represents the amount of undepreciated plant that was disposed during the year.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	6,750	1.80%	13,500	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	6,750		13,500	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	277,421	1.30%	19,611	18
Services (345)	140,021	2.90%	10,062	19
Meters (346)	0	0.00%		20
Hydrants (348)	53,078	2.20%	4,365	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	470,520		34,038	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

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					0	3
314					0	4
316					20,250	5
317					0	6
	0	0	0	0	20,250	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					297,032	18
345					150,083	19
346					0	20
348					57,443	21
349					0	22
	0	0	0	0	504,558	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

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				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	<u>477,270</u>		<u>47,538</u>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	<u><u>477,270</u></u>		<u><u>47,538</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	524,808	
					0	34
	0	0	0	0	524,808	

SOURCES OF WATER SUPPLY - STATISTICS

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

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January		58,820		58,820	1
February		53,300		53,300	2
March		62,580		62,580	3
April		63,520		63,520	4
May		70,790		70,790	5
June		74,970		74,970	6
July		76,060		76,060	7
August		81,400		81,400	8
September		70,230		70,230	9
October		67,630		67,630	10
November		54,940		54,940	11
December		50,140		50,140	12
Total annual pumpage	0	784,380	0	784,380	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	784,380	2
Less: Gallons (000's) used in the treatment process:	21,212	3
Subtotal: Gallons (000's) entering distribution system:	763,168	4
Less: Gallons (000's) sold (Revenue Water):	766,510	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	(3,342)	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	2,291	8
Gallons (000's) used for fire protection:		9
Gallons (000's) used to prevent freezing of distribution system:	250	10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	2,541	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:		14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	(5,883)	18
Subtotal Water Losses:	(5,883)	19
Percentage of water entering distribution system sold:	100%	20
Percentage of Real and Apparent Losses:	-1%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	3,244	29
Date of maximum: 08/19/2010		30
Cause of maximum: Seasonal demand		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	978	33
Date of minimum: 03/18/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,457,129	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	8	40
Number of service breaks repaired this year:	4	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	11,800	43
Outside municipality?		44

WATER AUDIT AND OTHER STATISTICS

Water Audit and Other Statistics (Page W-15)

If Water Sold is greater than the water entering the distribution system, please explain.

During the construction of the new water treatment facility along with the integration of the new water intake, temporary meters were used to measure water entering the system. Utility staff believes that the temporary meters did not accurately measure the water volume.

WATER AUDIT AND OTHER STATISTICS (cont.)

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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)
NONE					No

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

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT STATION 1	HIGH LIFT STATION 2	HIGH LIFT STATION 3	1
Location	MAIN PLANT 1	MAIN PLANT 2	MAIN PLANT 3	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	JOHNSTON	JOHNSTON	LAYNE	5
Year Installed	1968	1968	1958	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,000	2,000	6,000	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTORS	US MOTORS	9 10
Year Installed	1997	2000	1958	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	60	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT STATION 4	HIGH LIFT STATION 5	HIGH LIFT STATION 6	15
Location	MAIN PLANT 4	MAIN PLANT 5	MAIN PLANT 6	16
Purpose	P	P	P	17
Destination	D	D	T	18
Pump Manufacturer	JOHNSTON	PEABODY FLOWAY	JOHNSTON	19
Year Installed	1968	1987	1996	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,000	700	5,000	22
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTOR	US MOTOR	23 24
Year Installed	1991	1987	1996	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	100	60	75	27
Footnotes				28

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SHOREWELL 1	SHOREWELL 2	SHOREWELL 3	1
Location	MENOMINEE	MENOMINEE 2	MENOMINEE 3	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	JOHNSTON	JOHNSTON	JOHNSTON	5
Year Installed	1968	1968	1968	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	2,000	2,000	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTOR	US MOTOR	10
Year Installed	1968	1968	1968	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	40	40	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SHOREWELL 4			15
Location	MENOMINEE 4			16
Purpose	P			17
Destination	T			18
Pump Manufacturer	JOHNSTON			19
Year Installed	1968			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	3,000			22
Pump Motor or Standby Engine Mfr	US MOTOR			24
Year Installed	1968			25
Type	ELECTRIC			26
Horsepower	60			27
Footnotes				28

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	PIERCE AVENUE	WEST CLEVELAND	WET WELL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1969	2003	1942	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	163	163	1	6
Total capacity in gallons (actual)	1,500,000	1,500,000	260,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)		GAS		10
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		11
Filters, type (gravity, pressure, other, none)		GRAVITY		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		4.5000		13
Is a corrosion control chemical used (yes, no)?		Y		14
Is water fluoridated (yes, no)?		Y		15
Footnotes				16

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WET WELL 2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1997		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	1		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
Footnotes			15

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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
P	D	1.500	0				0	1
M	D	2.000	14,447				14,447	2
P	D	2.000	0				0	3
M	D	4.000	2,796				2,796	4
M	D	6.000	178,177	600	10,886		167,891	5
M	D	8.000	83,176	1,707			84,883	6
M	D	10.000	46,741	2,789			49,530	7
M	D	12.000	78,675	7,412	222		85,865	8
M	D	16.000	19,961		150		19,811	9
M	T	16.000	170				170	10
M	S	18.000	3,275				3,275	11
M	D	20.000	138				138	12
M	S	20.000	2,000				2,000	13
M	T	22.000	0				0	14
M	S	24.000	5,880				5,880	15
M	T	24.000	0				0	16
P	S	24.000	1,200				1,200	17
Total Within Municipality			436,636	12,508	11,258	0	437,886	
Total Utility			436,636	12,508	11,258	0	437,886	

WATER MAINS

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Utility mains were mainly financed by the utility through the issuance of long-term debt. A small portion of the additions was financed by a customer.

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	201		8		193		1
L	0.500	5				5		2
M	0.750	3,220	43	123		3,140		3
M	1.000	1,022	99	9		1,112	32	4
M	1.250	17				17		5
M	1.500	59	2			61	2	6
M	2.000	97	1	1		97	3	7
P	2.000	1				1		8
M	2.500	1				1		9
M	3.000	1				1		10
M	4.000	38	1			39	1	11
M	6.000	51		1		50	1	12
M	8.000	27	1			28	3	13
M	10.000	4				4		14
M	12.000	1				1	1	15
Total Utility		4,745	147	142	0	4,750	43	

WATER SERVICES

Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The majority of service additions were financed by the utility through the issuance of long-term debt. One service addition was financed by a customer.

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.

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	4,745	708	576		4877	53	1
0.750	102	6	6		102	7	2
1.000	78	12	7		83	6	3
1.500	46		2		44	11	4
2.000	82	2			84	11	5
3.000	41	4	1		44	15	6
4.000	12				12	4	7
6.000	0				0	0	8
8.000	4				4	0	9
Total:	5,110	732	592	0	5250	107	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

METERS (cont.)

4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

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	4,122	329	23	25	2	376	4877	1
0.750	16	46	4	5	2	29	102	2
1.000	2	41	7	12	0	21	83	3
1.500	0	24	8	3	0	9	44	4
2.000	0	33	24	7	1	19	84	5
3.000	0	9	7	7	1	20	44	6
4.000	0	2	5	2	0	3	12	7
6.000	0	0	0	0	0	0	0	8
8.000	0	2	2	0	0	0	4	9
Total:	4,140	486	80	61	6	477	5250	

METERS

Meters (Page W-23)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

Time demands of utility staff during the construction of the new water treatment facility did not allow for the testing of all meters.

METERS (cont.)

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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	2				2	1
Within Municipality	704	25	23		706	2
Total Fire Hydrants	706	25	23	0	708	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	691
Number of distribution system valves end of year:	1,645
Number of distribution valves operated during year:	184

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-25)

General footnotes

Time demands of utility staff during the construction of the water treatment facility did not allow for additional time for hydrant work.

LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	*	1
Station Meter	14	Water Plant	Other	12/1/2009	*	1
Station Meter	16	Water plant	Other	1/1/1996	*	2
Station Meter	18	Shorewell	Ultrasonic	1/1/1996		3

LIST OF ALL STATION AND WHOLESALE METERS

List of All Station and Wholesale Meters (Page W-26)

If Meter Type is "other," please explain.

The 16" meter is a flow tube and the 14" meter is a paddle wheel.

WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

Location (a)	Customers End of Year (b)
Marinette County	
Cities	
MARINETTE	4,781
Total Cities:	4,781
Total Marinette County:	4,781
Total Company:	4,781