



3014 (01-03-11)

ANNUAL REPORT

OF

Name: PESHTIGO MUNICIPAL WATER UTILITY

Principal Office: 331 FRENCH STREET
PESHTIGO, WI 54157

For 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.

SIGNATURE PAGE

I MARY ANN WILLS of
(Person responsible for accounts)
PESHTIGO MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/31/2011
(Date)

CITY CLERK-TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PESHTIGO MUNICIPAL WATER UTILITY

Utility Address: 331 FRENCH STREET
PESHTIGO, WI 54157

When was utility organized? 1/1/1942

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARY ANN WILLS

Title: CITY CLERK-TREASURER

Office Address:

331 FRENCH STREET
PESHTIGO, WI 54157

Telephone: (715) 582 - 3041

Fax Number: (715) 582 - 4322

Email Address: clerk@peshtigo.cybrzn.com

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

Name: DAVID MACCOUX, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

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

Telephone: (920) 455 - 4114

Fax Number: (920) 617 - 2511

Email Address: dave.maccoux@schencksc.com

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

Name: ALLAN KRIZENESKY

Title: MAYOR

Office Address:

331 FRENCH STREET
PESHTIGO, WI 54157

Telephone: (715) 582 - 3041

Fax Number: (715) 582 - 4322

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: DAVID MACCOUX, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305

Telephone: (920) 455 - 4114

Fax Number: (920) 617 - 2511

Email Address: dave.maccoux@schencksc.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/3/2010

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

Names and titles of utility management including manager or superintendent:

Name: GEORGE COWELL

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

331 FRENCH STREET
PESHTIGO, WI 54157

Telephone: (715) 582 - 3041

Fax Number: (715) 582 - 4322

Email Address:

Name: MARY ANN WILLIS

Title: CITY CLERK-TREASURER

Office Address:

331 FRENCH STREET
PESHTIGO, WI 54157

Telephone: (715) 582 - 3041

Fax Number: (715) 582 - 4322

Email Address: clerk@peshtigo.cybrzn.com

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

J.F. DALE BERMAN

GEORGE COWELL

FRED MEINTZ

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)	708,300	712,913	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	298,374	259,281	2
Depreciation Expense (403)	247,942	247,632	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	143,940	128,090	5
Total Operating Expenses	690,256	635,003	
Net Operating Income	18,044	77,910	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	18,044	77,910	
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)	5,908	7,808	10
Miscellaneous Nonoperating Income (421)	53,201	55,873	11
Total Other Income	59,109	63,681	
Total Income	77,153	141,591	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(9,974)	(9,974)	12
Other Income Deductions (426)	11,799	11,814	13
Total Miscellaneous Income Deductions	1,825	1,840	
Income Before Interest Charges	75,328	139,751	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	108,224	113,652	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	108,224	113,652	
Net Income	(32,896)	26,099	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,713,141	1,687,042	20
Balance Transferred from Income (433)	(32,896)	26,099	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)	1,680,245	1,713,141	

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	708,300	0	708,300	1
Total (Acct. 400):	708,300	0	708,300	
Operation and Maintenance Expense (401-402):				
Derived	298,374	0	298,374	2
Total (Acct. 401-402):	298,374	0	298,374	
Depreciation Expense (403):				
Derived	247,942	0	247,942	3
Total (Acct. 403):	247,942	0	247,942	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	143,940	0	143,940	5
Total (Acct. 408):	143,940	0	143,940	
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:	18,044	0	18,044	
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):				
INTEREST	5,908		5,908	11
Total (Acct. 419):	5,908	0	5,908	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
TID DISTRICT FINANCED INTEREST EXPENSE (46.1% OF SDL DEI)	53,201		53,201	* 13
Total (Acct. 421):	53,201	0	53,201	
TOTAL OTHER INCOME:	59,109	0	59,109	

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	(9,974)	0	(9,974)	14
NONE			0	15
Total (Acct. 425):	(9,974)	0	(9,974)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	11,799	11,799	16
NONE			0	17
Total (Acct. 426):	0	11,799	11,799	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(9,974)	11,799	1,825	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	108,224	0	108,224	18
Total (Acct. 427):	108,224	0	108,224	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	108,224	0	108,224	
NET INCOME:	(21,097)	(11,799)	(32,896)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,226,628	486,513	1,713,141	24
Total (Acct. 216):	1,226,628	486,513	1,713,141	
Balance Transferred from Income (433):				
Derived	(21,097)	(11,799)	(32,896)	25
Total (Acct. 433):	(21,097)	(11,799)	(32,896)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

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 Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,205,531	474,714	1,680,245	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

General footnotes

Miscellaneous Nonoperating Income (421) - The City's tax incremental district is financing 46.1% of the annual principal and interest payments associated with its Safe Drinking Water Loan Program (SDWLP) because of development within the TID. The principal portion of the debt retired by TID is recorded in Capital Paid in by Municipality (200) while the interest portion is included in account 421 to offset interest expense.

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	708,300	0	0	0	708,300	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	708,300	0	0	0	708,300	

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	103,136	0	103,136	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	0	0	0	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	103,136	0	103,136	

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	2.5	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)	9,211,560	9,198,877	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,555,777	1,298,730	2
Net Utility Plant	7,655,783	7,900,147	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,060,495	982,722	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	181,417	176,907	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	11,826	3,224	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,253,738	1,162,853	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	8,909,521	9,063,000	

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)	2,771,774	2,665,994	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,680,245	1,713,141	35
Total Proprietary Capital	4,452,019	4,379,135	
LONG-TERM DEBT			
Bonds (221)	4,300,117	4,517,064	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	4,300,117	4,517,064	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	10,051	8,601	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	17,675	18,567	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	27,726	27,168	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	129,659	139,633	49
Total Deferred Credits	129,659	139,633	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	8,909,521	9,063,000	

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	9,198,877	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)	8,461,617	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	749,943	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)					8
Total Utility Plant	9,211,560	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)	1,280,523	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	275,254	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	1,555,777	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	7,655,783	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)	1,034,566				1,034,566	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	247,942				247,942	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,515				3,515	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	251,457	0	0	0	251,457	16
Debits during year						17
Book cost of plant retired	5,500				5,500	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	5,500	0	0	0	5,500	25
Balance end of year (111.1)	1,280,523	0	0	0	1,280,523	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)	264,164				264,164	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	11,799				11,799	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	11,799	0	0	0	11,799	16
Debits during year						17
Book cost of plant retired	709				709	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	709	0	0	0	709	25
Balance end of year (111.2)	275,254	0	0	0	275,254	26
Footnotes						27

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)	11,826	3,224	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	11,826	3,224	

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	2,665,994	1
Changes during year (explain):		
PROJECT ADDITIONS FINANCED BY CITY	105,780	* 2
Balance end of year	<u><u>2,771,774</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Capital Paid in by Municipality (Acct. 200) (Page F-15)

General footnotes

The City's tax incremental district is financing 46.1% of the annual principal and interest payments associated with its Safe Drinking Water Loan Program (SDWLP) because of development within the TID. The principal portion of the debt retired by TID is recorded in Capital Paid in by Municipality (200) while the interest portion is included in account 421 to offset interest expense.

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)	
SAFE DRINKING WATER LOAN PROGRAM	04/25/2007	05/01/2026	2.48%	4,300,117	1
Total Bonds (Account 221):				4,300,117	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	143,940	2
Charged electric department expense		3
Charged sewer department expense	945	4
Other (explain):		
NONE		5
Total Accruals and other credits	144,885	
Taxes paid during year:		
County, state and local taxes	135,303	6
Social Security taxes	8,881	7
PSC Remainder Assessment	701	8
Other (explain):		
NONE		9
Total payments and other debits	144,885	
Balance end of year	0	

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)					
SAFE DRINKING LOAN PROGRAM	18,567	108,224	109,116	17,675	1
Subtotal	18,567	108,224	109,116	17,675	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
WISCONSIN RURAL WATER CONSTRUCTION LOAN	0			0	4
Subtotal	0	0	0	0	
Total	18,567	108,224	109,116	17,675	

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):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	181,417	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	181,417	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

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)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	129,659	23
NONE		24
Total (Acct. 253):	129,659	

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)	8,454,921	0	0	0	8,454,921	1
Materials and Supplies	7,525	0	0	0	7,525	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,157,544	0	0	0	1,157,544	4
Customer Advances for Construction					0	5
Regulatory Liability	134,646	0	0	0	134,646	6
NONE					0	7
Average Net Rate Base	7,170,256	0	0	0	7,170,256	
Net Operating Income	18,044	0	0	0	18,044	8
Net Operating Income as a percent of						
Average Net Rate Base	0.25%	N/A	N/A	N/A	0.25%	

**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	139,633	0	0	0	139,633	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	9,974	0	0	0	9,974	3
Other (specify):						
NONE					0	4
Balance End of Year	129,659	0	0	0	129,659	

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.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	704,011	710,023	1
Total Sales of Water	704,011	710,023	
Other Operating Revenues			
Forfeited Discounts (470)	3,436	2,127	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	853	763	5
Total Other Operating Revenues	4,289	2,890	
Total Operating Revenues	708,300	712,913	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	29,244	24,577	6
Pumping Expenses (620-625)	44,104	47,270	7
Water Treatment Expenses (630-635)	25,226	20,817	8
Transmission and Distribution Expenses (640-655)	70,528	49,243	9
Customer Accounts Expenses (901-906)	16,528	15,692	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	112,744	101,682	12
Total Operation and Maintenance Expenses	298,374	259,281	
Other Operating Expenses			
Depreciation Expense (403)	247,942	247,632	13
Amortization Expense (404-407)		0	14
Taxes (408)	143,940	128,090	15
Total Other Operating Expenses	391,882	375,722	
Total Operating Expenses	690,256	635,003	
NET OPERATING INCOME	18,044	77,910	

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)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,163	46,240	294,131	5
Commercial (461.2)	141	27,782	122,380	6
Industrial (461.3)	31	7,535	33,448	7
Public Authority (461.4)	28	3,972	20,030	8
Total Metered Sales to General Customers (461)	1,363	85,529	469,989	
Private Fire Protection Service (462)	6		4,269	9
Public Fire Protection Service (463)	1,363		229,753	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	2,732	85,529	704,011	

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)	229,753	3
NONE		4
Total Public Fire Protection Service (463)	229,753	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	3,436	6
Other (specify):		
Total Forfeited Discounts (470)	3,436	
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	390	9
Return on net investment in meters charged to sewer department	463	10
Other (specify):		
Total Other Water Revenues (474)	853	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	24,535	21,175	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	2,977	3,402	3
Maintenance of Water Source Plant (605)	1,732	0	4
Total Source of Supply Expenses	29,244	24,577	
PUMPING EXPENSES			
Operation Labor (620)	8,263	10,925	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	35,841	35,916	7
Operation Supplies and Expenses (623)		429	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	44,104	47,270	
WATER TREATMENT EXPENSES			
Operation Labor (630)	7,195	5,256	10
Chemicals (631)	11,965	12,216	11
Operation Supplies and Expenses (632)	660	1,480	12
Maintenance of Water Treatment Plant (635)	5,406	1,865	13
Total Water Treatment Expenses	25,226	20,817	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	8,750	8,892	14
Operation Supplies and Expenses (641)	10,221	7,973	15
Maintenance of Distribution Reservoirs and Standpipes (650)	9,761	4,547	* 16
Maintenance of Mains (651)	22,007	13,283	* 17
Maintenance of Services (652)	10,329	4,779	* 18
Maintenance of Meters (653)	5,024	6,386	19
Maintenance of Hydrants (654)	4,436	3,383	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	70,528	49,243	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,016	1,645	22
Accounting and Collecting Labor (902)	14,512	14,047	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)		0	26
Total Customer Accounts Expenses	16,528	15,692	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	30,986	27,714	28
Office Supplies and Expenses (921)	13,759	11,144	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	6,125	5,933	31
Property Insurance (924)	8,609	8,243	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	50,374	46,788	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)		0	36
Transportation Expenses (933)	2,800	1,780	37
Maintenance of General Plant (935)	91	80	38
Total Administrative and General Expenses	112,744	101,682	
Total Operation and Maintenance Expenses	298,374	259,281	

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 25%, but not less \$5,000, please explain.

Row 650 Maintenance of Distribution Reservoirs and Standpipes: The increase was caused by both water towers were drained, inspected and refilled in 2010.

Row 651 Maintenance of Mains: The increase was caused by the increase in main breaks in 2010, the City had 6.

Row 652 Maintenance of Services: The increase is caused by the new Public Works Director charging the Water Utility for the use of the City Truck with the standard rental rate for the year. Whereas the old Public Works director never charged the Water Utility for using the vehicle.

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		135,303	120,333	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		945	829	2
Net property tax equivalent		134,358	119,504	
Social Security		8,881	7,891	3
PSC Remainder Assessment		701	695	4
Other (specify):				
NONE			0	5
Total tax expense		143,940	128,090	

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		0.185000				3
County tax rate	mills		4.335260				4
Local tax rate	mills		5.302580				5
School tax rate	mills		9.826100				6
Voc. school tax rate	mills		1.758660				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.407600				10
Less: state credit	mills		1.120530				11
Net tax rate	mills		20.287070				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.302580				14
Combined School Tax Rate	mills		11.584760				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.887340				17
Total Tax Rate	mills		21.407600				18
Ratio of Local and School Tax to Total	dec.		0.788848				19
Total tax net of state credit	mills		20.287070				20
Net Local and School Tax Rate	mills		16.003412				21
Utility Plant, Jan. 1	\$	9,198,877	9,198,877				22
Materials & Supplies	\$	3,224	3,224				23
Subtotal	\$	9,202,101	9,202,101				24
Less: Plant Outside Limits	\$	203	203				25
Taxable Assets	\$	9,201,898	9,201,898				26
Assessment Ratio	dec.		0.918795				27
Assessed Value	\$	8,454,658	8,454,658				28
Net Local & School Rate	mills		16.003412				29
Tax Equiv. Computed for Current Year	\$	135,303	135,303				30
Tax Equivalent per 1994 PSC Report	\$	32,125					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	135,303					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 \$10,000. 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)	658,649				658,649	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	658,649	0	0	0	658,649	
PUMPING PLANT						
Land and Land Rights (320)	6,647				6,647	11
Structures and Improvements (321)	3,867,284				3,867,284	12
Other Power Production Equipment (323)	125,959				125,959	13
Electric Pumping Equipment (325)	499,576				499,576	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	4,499,466	0	0	0	4,499,466	
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)	1,152,196				1,152,196	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	1,152,196	0	0	0	1,152,196	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	789				789	23
Distribution Reservoirs and Standpipes (342)	196,219				196,219	24
Transmission and Distribution Mains (343)	1,397,812				1,397,812	25
Services (345)	133,859				133,859	26
Meters (346)	128,450	2,947	4,223		127,174	27
Hydrants (348)	149,986	15,945	1,277		164,654	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 \$10,000. 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	2,007,115	18,892	5,500	0	2,020,507	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	3,414				3,414	32
Computer Equipment (391.1)	14,698				14,698	33
Transportation Equipment (392)	12,631				12,631	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)	83,127				83,127	40
Miscellaneous Equipment (398)	16,929				16,929	41
Total General Plant	130,799	0	0	0	130,799	
Total utility plant in service directly assignable	8,448,225	18,892	5,500	0	8,461,617	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	8,448,225	18,892	5,500	0	8,461,617	

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 \$10,000. 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)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
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)	592,582				592,582	25
Services (345)	89,266				89,266	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 \$10,000. 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)	68,804		709		68,095	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	750,652	0	709	0	749,943	
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	750,652	0	709	0	749,943	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	750,652	0	709	0	749,943	

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.

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			7,997	7,997	1
February			7,127	7,127	2
March			8,136	8,136	3
April			8,024	8,024	4
May			8,801	8,801	5
June			9,883	9,883	6
July			8,777	8,777	7
August			9,692	9,692	8
September			8,340	8,340	9
October			7,886	7,886	10
November			7,535	7,535	11
December			8,420	8,420	12
Total annual pumpage	0	0	100,618	100,618	

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):	100,618	2
Less: Gallons (000's) used in the treatment process:	1,226	3
Subtotal: Gallons (000's) entering distribution system:	99,392	4
Less: Gallons (000's) sold (Revenue Water):	85,529	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	13,863	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	2,653	8
Gallons (000's) used for fire protection:	25	9
Gallons (000's) used to prevent freezing of distribution system:	73	10
Gallons (000's) used for other system uses:	419	11
Subtotal Authorized System Uses:	3,170	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	400	14
Gallons (000's) lost due to service leaks or breaks:	40	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:	10,253	18
Subtotal Water Losses:	10,693	19
Percentage of water entering distribution system sold:	86%	20
Percentage of Real and Apparent Losses:	11%	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.)	586	29
Date of maximum: 06/15/2010		30
Cause of maximum: Lawn watering and refill one of the water towers.		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	163	33
Date of minimum: 05/14/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	302,172	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:	6	40
Number of service breaks repaired this year:	2	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	3,545	43
Outside municipality?	2	44

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)	
641 EAST PARK DRIVE	#3	650	12	648,000	Yes	1
FRENCH STREET	#2	690	12	648,000	Yes	2
680 PINE STREET	#4	720	15	648,000	Yes	3

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	WELL #2	WELL #3	WELL #4	1
Location	WOOD AVENUE	641 EAST PARK DRIVE	680 PINE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	2007	2006	2007	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	460	460	460	8
Pump Motor or Standby Engine Mfr	ONAN GENERATOR	ONAN GENERATOR	ONAN GENERATOR	9
Year Installed	2007	2007	2007	10
Type	DIESEL	DIESEL	DIESEL	11
Horsepower	60	100	60	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26
Footnotes				27
				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	#1	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1960	1973		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	134	134		6
Total capacity in gallons (actual)	200,000	250,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6624	0.6624		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	Y	Y		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)			
M	D	2.000	0				0	1
M	D	4.000	240				240	2
M	D	6.000	52,197				52,197	3
P	D	6.000	1,461				1,461	4
A	D	8.000	377				377	5
M	D	8.000	25,248				25,248	6
P	D	8.000	1,410				1,410	7
M	D	10.000	19,166				19,166	8
P	D	10.000	13				13	9
M	D	12.000	4,640				4,640	10
P	D	12.000	26,255				26,255	11
Total Within Municipality			131,007	0	0	0	131,007	
Total Utility			131,007	0	0	0	131,007	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	809				809	19	1
M	1.000	181				181	6	2
M	1.250	2				2		3
M	1.500	17				17	2	4
M	2.000	118				118	3	5
M	3.000	3				3		6
M	4.000	1				1		7
M	8.000	2				2		8
Total Utility		1,133	0	0	0	1,133	30	

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	1,314	30	29	(1)	1314	0	*	1
1.000	55		3	(2)	50	0	*	2
1.500	33	1	2		32	6		3
2.000	34		2	(6)	26	4	*	4
3.000	12		1	(3)	8	5	*	5
4.000	2				2	2		6
Total:	1,450	31	37	(12)	1432	17		

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	1,166	89	12	6	0	41	1314	*	1
1.000	8	12	12	12	1	5	50	*	2
1.500	0	24	5	2	0	1	32		3
2.000	0	19	2	5	0	0	26	*	4
3.000	0	4	1	2	0	1	8	*	5
4.000	0	1	1	0	0	0	2		6
Total:	1,174	149	33	27	1	48	1432		

METERS

Meters (Page W-23)

Explain all reported adjustments.

In 2010 the City did a complete count by account for meters. It appears that in prior years the seasonal meters were being double counted so the number of meters are being adjusted to actual.

Explain program for replacing or testing meters 1" or smaller.

The City's program is to replace all meters 1" or smaller every 20 years and attempt to test meters as time permits every year.

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.

No, the City was told by the DNR that based on the type of station meter they have that they are not required to be tested.

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	0				0	1
Within Municipality	214	4	3		215	2
Total Fire Hydrants	214	4	3	0	215	
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:	32
Number of distribution system valves end of year:	436
Number of distribution valves operated during year:	52

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)	
Station Meter	6	Portable Water Flowmeter Well2	Magnetic		1
Station Meter	6	Raw Water Flow Meter Well 3	Magnetic		2
Station Meter	6	Portable Water Flowmeter Well3	Magnetic		3
Station Meter	6	Raw Water Flow Meter Well 4	Magnetic		4
Station Meter	6	Portable Water Flowmeter Well4	Magnetic		5
Station Meter	6	Raw Water Flow Meter Well 2	Magnetic		6

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	
PESHTIGO	1,363
Total Cities:	1,363
Towns	
PESHTIGO	1
Total Towns:	1
Total Marinette County:	1,364
Total Company:	1,364