



3015 (01-03-11)

ANNUAL REPORT

OF

Name: MELLEN WATER UTILITY

Principal Office: 102 E. BENNETT AVE
P.O. BOX 708
MELLEN, WI 54506

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MELLEEN WATER UTILITY

Utility Address: 102 E. BENNETT AVE
P.O. BOX 708
MELLEEN, WI 54506

When was utility organized? 1/1/1962

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BECKY SCRIBNER

Title: DEPUTY CLERK

Office Address:

102 E. BENNETT AVE
P.O. BOX 708
MELLEEN, WI 54501

Telephone: (715) 274 - 2136

Fax Number: (715) 274 - 3707

Email Address: SCRIBNERB@CENTURYTEL.NET

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

Name: RANDALL H. BEARD

Title: PARTNER

Office Address: WIPFLI LLP

43A W DAVENPORT STREET
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040

Fax Number: (715) 369 - 5407

Email Address: RBEARD@WIPFLI.COM

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

Name: HOWARD PETERS

Title: CHAIRMAN OF UTILITY COMMISSION

Office Address:

LONG LAKE RD
MELLEEN, WI 54546

Telephone: (715) 274 - 2925

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:

Title:

Office Address: WIPFLI LLP

43A W DAVENPORT STREET
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040

Fax Number: (715) 369 - 5407

Email Address: RBEARD@WIPFLI.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/10/2011

Period covered by most recent audit: 1/1/2010-12/31/2010

Names and titles of utility management including manager or superintendent:

Name: MITCH MESKO JR.

Title:

Office Address:

102 EAST BENNETT AVE
P.O. BOX 708
MELLEEN, WI 54506

Telephone: (715) 274 - 3707

Fax Number: (715) 274 - 2136

Email Address:

Name of utility commission/committee: MELLEEN MUNICIPAL WATER UTILITY

Names of members of utility commission/committee:

GEORGE LAZORIK
KEITH MARKEE
HOWARD PETERS

Is sewer service rendered by the utility? YES

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:

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:

IDENTIFICATION AND OWNERSHIP

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General footnotes

INDEPENDENT ACCOUNTANT'S COMPIATION REPORT

Board of Commissioners
Mellen Water Utility
Mellen, Wisconsin

We have compiled the balance sheets of Mellen Water Utility as of December 31, 2010 and 2009, and the related income and earned surplus statements and the supplementary information for the years then ended included in the accompanying Municipal Utility Annual Report. We have not audited or reviewed the accompanying financial statements and supplementary information, and, accordingly, do not express an opinion or any assurance about whether the financial statements are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

Management is responsible for the preparation and fair presentation of the financial statements and supplementary information included in the form prescribed by the Public Service Commission of Wisconsin and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and supplementary information.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supplementary information.

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

Wipfli LLP

March 10, 2011
Rhineland, Wisconsin

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	124,055	118,108	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	81,420	89,601	2
Depreciation Expense (403)	9,190	9,039	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	19,977	19,616	5
Total Operating Expenses	110,587	118,256	
Net Operating Income	13,468	(148)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	13,468	(148)	
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)	251	184	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	251	184	
Total Income	13,719	36	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,870)	(5,870)	12
Other Income Deductions (426)	6,317	6,317	13
Total Miscellaneous Income Deductions	447	447	
Income Before Interest Charges	13,272	(411)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	5,959	2,920	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	5,959	2,920	
Net Income	7,313	(3,331)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	400,440	403,771	20
Balance Transferred from Income (433)	7,313	(3,331)	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)	407,753	400,440	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	124,055	0	124,055	1
Total (Acct. 400):	124,055	0	124,055	
Operation and Maintenance Expense (401-402):				
Derived	81,420	0	81,420	2
Total (Acct. 401-402):	81,420	0	81,420	
Depreciation Expense (403):				
Derived	9,190	0	9,190	3
Total (Acct. 403):	9,190	0	9,190	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	19,977	0	19,977	5
Total (Acct. 408):	19,977	0	19,977	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	13,468	0	13,468	
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		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
NONE	251	0	251	11
Total (Acct. 419):	251	0	251	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	12
NONE	0	0	0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	251	0	251	

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 Miscellaneous Nonoperating Income, Account 421.

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	(5,870)	0	(5,870)	14
NONE	0	0	0	15
Total (Acct. 425):	(5,870)	0	(5,870)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	6,317	6,317	16
NONE	0	0	0	17
Total (Acct. 426):	0	6,317	6,317	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,870)	6,317	447	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	5,959	0	5,959	18
Total (Acct. 427):	5,959	0	5,959	
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:	5,959	0	5,959	
NET INCOME:	13,630	(6,317)	7,313	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	108,606	291,834	400,440	24
Total (Acct. 216):	108,606	291,834	400,440	
Balance Transferred from Income (433):				
Derived	13,630	(6,317)	7,313	25
Total (Acct. 433):	13,630	(6,317)	7,313	
Miscellaneous Credits to Surplus (434):				
NONE	0	0	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 Miscellaneous Nonoperating Income, Account 421.

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	0	0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	0		0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE	0	0	0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	122,236	285,517	407,753	

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	124,055	0	0	0	124,055	1
Less: interdepartmental sales	0	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	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to						
Wisconsin Remainder Assessment	124,055	0	0	0	124,055	

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	1.0	1
Electric	0.0	2
Gas	0.0	3
Sewer	1.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	947,360	944,598	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	306,307	290,152	2
Net Utility Plant	641,053	654,446	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	200	200	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	200	200	
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	200	200	
CURRENT AND ACCRUED ASSETS			
Cash (131)	31,450	33,882	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	21,432	19,561	15
Other Accounts Receivable (143)	5,062	4,971	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	4,484	2,877	18
Plant Materials and Operating Supplies (154)	7,091	7,554	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)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	69,519	68,845	
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	710,772	723,491	

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)	105,861	105,861	33
Appropriated Earned Surplus (215)	0	0	34
Unappropriated Earned Surplus (216)	407,753	400,440	35
Total Proprietary Capital	513,614	506,301	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	101,723	115,747	38
Total Long-Term Debt	101,723	115,747	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	95	590	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	17,153	16,601	43
Interest Accrued (237)	1,873	2,068	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	0	0	46
Total Current and Accrued Liabilities	19,121	19,259	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	76,314	82,184	49
Total Deferred Credits	76,314	82,184	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	50
Injuries and Damages Reserve (262)	0	0	51
Pensions and Benefits Reserve (263)	0	0	52
Miscellaneous Operating Reserves (265)	0	0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	710,772	723,491	

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	944,598	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)	536,264	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	408,196	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant Leased to Others (104)	0	0	0	0	5
Property Held for Future Use (105)	0	0	0	0	6
Construction Work in Progress (107)	2,900	0	0	0	7
Total Utility Plant	947,360	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)	179,449	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	126,858	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	10
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	11
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	13
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	14
Total Accumulated Provision	306,307	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)	0	0	0	0	15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0	0	0	0	16
Other Utility Plant Adjustments (119)	0	0	0	0	17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	641,053	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)	169,611				169,611	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	9,190				9,190	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	786				786	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	9,976	0	0	0	9,976	16
Debits during year						17
Book cost of plant retired	138				138	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0				0	22
	0				0	23
	0				0	24
Total debits	138	0	0	0	138	25
Balance end of year (111.1)	179,449	0	0	0	179,449	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)	120,541				120,541	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	6,317				6,317	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	6,317	0	0	0	6,317	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0	0			0	22
	0				0	23
	0				0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	126,858	0	0	0	126,858	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	0	0	1
Land and land rights	200	0	0	200	2
Total Nonutility Property (121)	200	0	0	200	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	200	0	0	200	

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	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	0	0	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)	7,091	7,554	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	7,091	7,554	

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	105,861	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>105,861</u></u>	

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%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
NORTHERN STATE BANK - EAST TYLER STREET	06/15/2009	06/15/2017	5.00%	96,324	2
NORTHERN STATE BANK - HWY GG WATER	12/01/2006	12/01/2011	5.75%	5,399	3
Total for Account 224				101,723	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%	0	4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	16,601	1
Accruals:		
Charged water department expense	19,977	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	19,977	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	2,965	7
PSC Remainder Assessment	112	8
Other (explain):		
PROPERTY TAX EQUIVALENT	16,348	9
Total payments and other debits	19,425	
Balance end of year	17,153	

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)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NORTHERN STATE BANK - HWY GG WATER	50	562	586	26	3
NORTHERN STATE BANK - EAST TYLER STREET	2,018	5,397	5,568	1,847	4
Subtotal	2,068	5,959	6,154	1,873	
Notes Payable (231)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Total	2,068	5,959	6,154	1,873	

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE	0	6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	21,432	8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
NONE	0	11
Total (Acct. 142):	21,432	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work	0	13
Other (specify):		
DUE FROM SEWER	5,062	14
Total (Acct. 143):	5,062	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY	3,708	* 15
DELINQUENT ACCOUNTS	776	16
Total (Acct. 145):	4,484	

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):		
NONE	0	17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	76,314	24
NONE	0	25
Total (Acct. 253):	76,314	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

a/c 145 - During the year the utility overpaid the general fund for wisconsin retirement expense and health and property insurance. The general fund will reimburse this amount in 2011.

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)	536,333	0	0	0	536,333	1
Materials and Supplies	7,322	0	0	0	7,322	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (111.1)	174,530	0	0	0	174,530	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	79,249	0	0	0	79,249	6
NONE	0	0	0	0	0	7
Average Net Rate Base	289,876	0	0	0	289,876	
Net Operating Income	13,468	0	0	0	13,468	8
Net Operating Income as a percent of						
Average Net Rate Base	4.65%	N/A	N/A	N/A	4.65%	

**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	82,184	0	0	0	82,184	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,870	0	0	0	5,870	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	76,314	0	0	0	76,314	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	120,927	114,657	1
Total Sales of Water	120,927	114,657	
Other Operating Revenues			
Forfeited Discounts (470)	331	452	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	2,797	2,999	5
Total Other Operating Revenues	3,128	3,451	
Total Operating Revenues	124,055	118,108	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	47,885	54,475	6
General Operating Expenses (680-691)	33,535	35,126	7
Total Operation and Maintenance Expenses	81,420	89,601	
Other Operating Expenses			
Depreciation Expense (403)	9,190	9,039	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	19,977	19,616	10
Total Other Operating Expenses	29,167	28,655	
Total Operating Expenses	110,587	118,256	
NET OPERATING INCOME	13,468	(148)	

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)	0	0	0	1
Commercial (460.2)	0	0	0	2
Industrial (460.3)	0	0	0	3
Public Authority (460.4)	0	0	0	4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	299	9,795	44,288	5
Commercial (461.2)	39	3,847	11,853	6
Industrial (461.3)	7	7,233	14,548	7
Public Authority (461.4)	15	1,323	4,692	8
Total Metered Sales to General Customers (461)	360	22,198	75,381	
Private Fire Protection Service (462)	4		4,404	9
Public Fire Protection Service (463)	1		40,799	10
Other Water Sales (465)	1	33	343	11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	0	0	0	13
Total Sales of Water	366	22,231	120,927	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	40,799	1
Wholesale fire protection billed	0	2
NONE	0	3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	4
Other (specify):		
Total Public Fire Protection Service (463)	40,799	
Forfeited Discounts (470):		
Customer late payment charges	331	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	331	
Rents from Water Property (472):		
NONE	0	7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
HYDRANT RENTAL	90	9
TURN ON FEES	734	10
HOOK UP FEES	400	11
SUPPLY SALES	1,133	12
Return on net investment in meters charged to sewer department	440	13
Other (specify):		
Total Other Water Revenues (474)	2,797	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	29,107	33,107	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	8,571	8,885	3
Chemicals (630)	4,635	4,247	4
Supplies and Expenses (640)	2,644	6,436	5 *
Repairs of Water Plant (650)	1,589	605	6
Transportation Expenses (660)	1,339	1,195	7
Total Plant Operation and Maintenance Expenses	47,885	54,475	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	10,622	10,514	8
Office Supplies and Expenses (681)	3,297	3,464	9
Outside Services Employed (682)	3,703	5,882	10
Insurance Expense (684)	2,051	3,448	11
Employees Pensions and Benefits (686)	12,389	10,041	12
Regulatory Commission Expenses (688)	136	123	13
Miscellaneous General Expenses (689)	1,337	1,654	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	33,535	35,126	
Total Operation and Maintenance Expenses	81,420	89,601	

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 30%, but not less \$2,000, please explain.

640 - During 2010 the water utility did not have to repair any main or service breaks.

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		17,153	16,601	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		253	258	2
Net property tax equivalent		16,900	16,343	
Social Security		2,965	3,174	3
PSC Remainder Assessment		112	99	4
Other (specify): NONE		0	0	5
Total tax expense		19,977	19,616	

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			Ashland				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.175385				3
County tax rate	mills		5.296923				4
Local tax rate	mills		8.453846				5
School tax rate	mills		10.013846				6
Voc. school tax rate	mills		1.176923				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.116923				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		25.116923				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.453846				14
Combined School Tax Rate	mills		11.190769				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.644615				17
Total Tax Rate	mills		25.116923				18
Ratio of Local and School Tax to Total	dec.		0.782127				19
Total tax net of state credit	mills		25.116923				20
Net Local and School Tax Rate	mills		19.644615				21
Utility Plant, Jan. 1	\$	944,598	944,598				22
Materials & Supplies	\$	7,554	7,554				23
Subtotal	\$	952,152	952,152				24
Less: Plant Outside Limits	\$	4,185	4,185				25
Taxable Assets	\$	947,967	947,967				26
Assessment Ratio	dec.		0.921100				27
Assessed Value	\$	873,172	873,172				28
Net Local & School Rate	mills		19.644615				29
Tax Equiv. Computed for Current Year	\$	17,153	17,153				30
Tax Equivalent per 1994 PSC Report	\$	16,601					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	17,153					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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	231	0	0	0	231	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	25,795	0	0	0	25,795	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	26,026	0	0	0	26,026	
PUMPING PLANT						
Land and Land Rights (320)	1,973	0	0	0	1,973	11
Structures and Improvements (321)	16,809	0	0	0	16,809	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	17,174	0	0	0	17,174	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	175	0	0	0	175	16
Total Pumping Plant	36,131	0	0	0	36,131	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	1,144	0	0	0	1,144	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	1,144	0	0	0	1,144	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	150	0	0	0	150	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	16,765	0	0	0	16,765	24
Transmission and Distribution Mains (343)	318,087	0	0	0	318,087	25
Services (345)	35,091	0	0	0	35,091	26
Meters (346)	27,963	0	138	0	27,825	27
Hydrants (348)	55,843	0	0	0	55,843	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	0	0	0	29
Total Transmission and Distribution Plant	453,899	0	138	0	453,761	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	1,185	0	0	0	1,185	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	7,156	0	0	0	7,156	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	10,861	0	0	0	10,861	41
Total General Plant	19,202	0	0	0	19,202	
Total utility plant in service directly assignable	536,402	0	138	0	536,264	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	536,402	0	138	0	536,264	

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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	0	0	0	0	0	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	0	0	0	0	0	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	0	0	0	0	0	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	4,642	0	0	0	4,642	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	4,642	0	0	0	4,642	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	33,561	0	0	0	33,561	24
Transmission and Distribution Mains (343)	324,575	0	0	0	324,575	25
Services (345)	35,045	0	0	0	35,045	26
Meters (346)	0	0	0	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)	10,373	0	0	0	10,373	28
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	403,554	0	0	0	403,554	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	408,196	0	0	0	408,196	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	408,196	0	0	0	408,196	

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	0	0	4,314	4,314	1
February	0	0	4,665	4,665	2
March	0	0	5,071	5,071	3
April	0	0	4,241	4,241	4
May	0	0	4,575	4,575	5
June	0	0	4,108	4,108	6
July	0	0	4,630	4,630	7
August	0	0	5,050	5,050	8
September	0	0	4,555	4,555	9
October	0	0	4,935	4,935	10
November	0	0	3,856	3,856	11
December	0	0	3,970	3,970	12
Total annual pumpage	0	0	53,970	53,970	

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):	53,970	2
Less: Gallons (000's) used in the treatment process:	0	3
Subtotal: Gallons (000's) entering distribution system:	53,970	4
Less: Gallons (000's) sold (Revenue Water):	22,231	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	31,739	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	5,299	8
Gallons (000's) used for fire protection:	131	9
Gallons (000's) used to prevent freezing of distribution system:	80	10
Gallons (000's) used for other system uses:	179	11
Subtotal Authorized System Uses:	5,689	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:	4,658	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	16
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	17
Gallons (000's) unknown/not accounted for:	21,392	18
Subtotal Water Losses:	26,050	19
Percentage of water entering distribution system sold:	41%	20
Percentage of Real and Apparent Losses:	48%	21
If water losses exceed 25%, indicate causes:		22
Water loss is the result of leaks in the system.		23
		24
If water losses exceed 25%, identify actions taken to reduce water loss:		25
The Utility is scheduled to have the Wisconsin Rural Water Association come during the spring of 2011 and use the data logger equipment to pinpoint leaks in the water system. The Utility is also applying for a Community Development Block Grant.		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.)	202	29
Date of maximum: 08/28/2010		30
Cause of maximum: The readings usually occur at 7:00 a.m. On this particular day the reading was completed in the afternoon.		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	62	33
Date of minimum: 11/24/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	75,276	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:	0	40
Number of service breaks repaired this year:	0	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	800	43
Outside municipality?	20	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)	
1942 DRILLED WELL	#2	40	4	216,000	Yes	1
1968 GRAVEL PARK	#3	88	16	504,000	Yes	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	#2	#3		1
Location	924 LAKE DRIVE	A STREET		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	WEBTROL	LAYNE		5
Year Installed	1988	1968		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	125	315		8
Pump Motor or Standby Engine Mfr	WEBTROL	U.S. ELECTRONIC		9
Year Installed	1988	1968		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	10	25		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)	S	S		3
Year constructed	1968	1968		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	110	123		6
Total capacity in gallons (actual)	80,000	150,000		7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		11
Filters, type (gravity, pressure, other, none)		NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.4000		13
Is a corrosion control chemical used (yes, no)?		N		14
Is water fluoridated (yes, no)?		Y		15
				16
Footnotes				17

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	1,358	0	0	0	1,358	1	
M	D	4.000	5,034	0	0	0	5,034	2	
M	D	6.000	21,730	0	0	0	21,730	3	
M	D	8.000	8,977	0	0	0	8,977	4	
M	D	10.000	8,692	0	0	0	8,692	5	
Total Within Municipality			45,791	0	0	0	45,791		
Total Utility			45,791	0	0	0	45,791		

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	193				193	16	1
L	0.750	175				175		2
M	1.000	21				21	1	3
M	2.000	5				5		4
M	3.000	2				2		5
M	4.000	1				1		6
Total Utility		397	0	0	0	397	17	

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	385	0	2	0	383	49	1
1.000	8	0	0	0	8	0	2
1.250	2	0	0	0	2	0	3
1.500	1	0	0	0	1	0	4
2.000	5	0	0	0	5	0	5
3.000	3	0	0	0	3	0	6
4.000	1	0	0	0	1	0	7
Total:	405	0	2	0	403	49	

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	297	34	2	9	0	41	383	1
1.000	0	4	1	2	0	1	8	2
1.250	0	1	0	0	0	1	2	3
1.500	0	0	0	0	0	1	1	4
2.000	0	2	3	0	0	0	5	5
3.000	0	1	1	1	0	0	3	6
4.000	0	0	0	1	0	0	1	7
Total:	297	42	7	13	0	44	403	

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

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	1	0	0	0	1	1
Within Municipality	55	0	0	0	55	2
Total Fire Hydrants	56	0	0	0	56	
Flushing Hydrants						
	1	0	0	0	1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	30
Number of distribution system valves end of year:	57
Number of distribution valves operated during year:	30

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)
Ashland County	
Cities	
MELLEEN	359
Total Cities:	359
Total Ashland County:	359
Total Company:	359