



3015 (01-03-11)

ANNUAL REPORT

OF

Name: VILLAGE OF MINONG WATER UTILITY

Principal Office: P.O. BOX 8
MINONG, WI 54859-0000

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 DARLENE DENNINGER of
(Person responsible for accounts)

VILLAGE OF MINONG 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)

CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF MINONG WATER UTILITY**Utility Address:** P.O. BOX 8

MINONG, WI 54859-0000

When was utility organized? 12/31/1970**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DARLENE DENNINGER**Title:** CLERK-TREASURER**Office Address:**

P.O. BOX 8

MINONG, WI 54859

Telephone: (715) 466 - 2322**Fax Number:** (715) 466 - 4752**Email Address:** VILLAGEOFMINONG@CENTURYTEL.NET

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

Name: RANDALL J. PACHAL**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** ANDERSON, HAGER & MOE S.C.

10425 STATE HWY 27 SOUTH

P.O. BOX 986

HAYWARD, WI 54843

Telephone: (715) 634 - 2653**Fax Number:** (715) 635 - 2456**Email Address:** rpachal@ahmcpa.com

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

Name: MICHAEL BOBIN**Title:** PRESIDENT**Office Address:**

P.O. BOX 8

MINONG, WI 54859

Telephone: (715) 466 - 2322**Fax Number:** (715) 466 - 4752**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: RANDALL J. PACHAL**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** ANDERSON, HAGER & MOE S.C.

10425 STATE HWY 27 SOUTH

P.O. BOX 986

HAYWARD, WI 54843

Telephone: (715) 634 - 2653**Fax Number:** (715) 635 - 2456**Email Address:** rpachal@ahmcpa.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

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

Names and titles of utility management including manager or superintendent:

Name: WILLIAM HALLOCK

Title: DIRECTOR OF PUBLIC SERVICES-UTILITIES

Office Address:

P.O. BOX 8
MINONG, WI 54859

Telephone: (715) 466 - 2322

Fax Number: (715) 466 - 4752

Email Address:

Name of utility commission/committee: VILLAGE OF MINONG-WATER UTILITY

Names of members of utility commission/committee:

- MS KAREN BAKER
- MR MICHAEL BOBIN, PRESIDENT
- MS LINDA ELLENBERGER
- MS CAROLE NELSON
- MR ANDREW PODRATZ
- MR HAROLD SUTHERLAND
- MR LLOYD WALLACE

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: ANDERSON, HAGER & MOE S.C.
10425 STATE HWY 27 S
P.O. BOX 986
HAYWARD, WI 54843

Contact Person: MR RANDALL J PACHAL
Title: CERTIFIED PUBLIC ACCOUNTANT

Telephone: (715) 634 - 2653 EXT

Fax Number: (715) 634 - 2456

Email Address: rpachal@ahmcpa.com

Contract/Agreement beginning-ending dates: 1/1/2010 12/31/2010

Provide a brief description of the nature of Contract Operations being provided:

Audit services

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	133,307	128,790	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	135,755	92,759	2
Depreciation Expense (403)	15,363	15,169	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	18,977	17,170	5
Total Operating Expenses	170,095	125,098	
Net Operating Income	(36,788)	3,692	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(36,788)	3,692	
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)	2,632	3,803	10
Miscellaneous Nonoperating Income (421)	374	0	11
Total Other Income	3,006	3,803	
Total Income	(33,782)	7,495	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(7,754)	(7,754)	12
Other Income Deductions (426)	9,630	9,625	13
Total Miscellaneous Income Deductions	1,876	1,871	
Income Before Interest Charges	(35,658)	5,624	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	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	0	0	
Net Income	(35,658)	5,624	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	516,622	510,998	20
Balance Transferred from Income (433)	(35,658)	5,624	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)	480,964	516,622	

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	133,307	0	133,307	1
Total (Acct. 400):	133,307	0	133,307	
Operation and Maintenance Expense (401-402):				
Derived	135,755	0	135,755	2
Total (Acct. 401-402):	135,755	0	135,755	
Depreciation Expense (403):				
Derived	15,363	0	15,363	3
Total (Acct. 403):	15,363	0	15,363	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	18,977	0	18,977	5
Total (Acct. 408):	18,977	0	18,977	
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:	(36,788)	0	(36,788)	
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):				
BANK INTEREST	2,632		2,632	11
Total (Acct. 419):	2,632	0	2,632	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE	374		374	13
Total (Acct. 421):	374	0	374	
TOTAL OTHER INCOME:	3,006	0	3,006	

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	(7,754)	0	(7,754)	14
NONE			0	15
Total (Acct. 425):	(7,754)	0	(7,754)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	9,630	9,630	16
NONE			0	17
Total (Acct. 426):	0	9,630	9,630	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,754)	9,630	1,876	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	18
Total (Acct. 427):	0	0	0	
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:	0	0	0	
NET INCOME:	(26,028)	(9,630)	(35,658)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	125,630	390,992	516,622	24
Total (Acct. 216):	125,630	390,992	516,622	
Balance Transferred from Income (433):				
Derived	(26,028)	(9,630)	(35,658)	25
Total (Acct. 433):	(26,028)	(9,630)	(35,658)	
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 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	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):	99,602	381,362	480,964	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	133,307	0	0	0	133,307	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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	133,307	0	0	0	133,307	

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	3.0	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)	1,214,121	1,170,156	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	441,714	415,709	2
Net Utility Plant	772,407	754,447	
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)	82,301	138,399	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	7,486	30,590	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	89,787	168,989	
CURRENT AND ACCRUED ASSETS			
Cash (131)	23,759	5,579	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)	26,724	22,134	15
Other Accounts Receivable (143)	0	33	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	2,004	1,932	18
Plant Materials and Operating Supplies (154)	11,228	10,939	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	277	393	23
Interest and Dividends Receivable (171)	188	738	24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	64,180	41,748	
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	926,374	965,184	

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)	322,977	322,977	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	480,964	516,622	35
Total Proprietary Capital	803,941	839,599	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	5,781	431	40
Payables to Municipality (233)	571	1,745	41
Customer Deposits (235)			42
Taxes Accrued (236)	15,278	14,852	43
Interest Accrued (237)	0	0	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	21,630	17,028	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	100,803	108,557	49
Total Deferred Credits	100,803	108,557	
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	926,374	965,184	

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	1,170,156	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)	556,017	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	621,819	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
Construction Work in Progress (107)	36,285				7
Total Utility Plant	1,214,121	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)	201,631	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	240,083	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	441,714	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	772,407	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)	185,256				185,256	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	15,363				15,363	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,012				1,012	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	16,375	0	0	0	16,375	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	201,631	0	0	0	201,631	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)	230,453				230,453	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	9,630				9,630	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	9,630	0	0	0	9,630	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	240,083	0	0	0	240,083	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--|
| <p>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.</p> |
|--|

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	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)	11,228	10,939	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	11,228	10,939	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	322,977	1
Changes during year (explain):		2
Balance end of year	<u>322,977</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	1
NONE					1
Total Bonds (Account 221):				<u><u>0</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%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	14,852	1
Accruals:		
Charged water department expense	18,977	2
Charged electric department expense		3
Charged sewer department expense	237	4
Other (explain):		
NONE		5
Total Accruals and other credits	19,214	
Taxes paid during year:		
County, state and local taxes	14,849	6
Social Security taxes	3,646	7
PSC Remainder Assessment	293	8
Other (explain):		
NONE		9
Total payments and other debits	18,788	
Balance end of year	15,278	

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	1
Subtotal	0	0	0	0	
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)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
WATER EXTENSION FUND	82,301	2
Total (Acct. 124):	82,301	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION RESERVE FUND	7,486	4
Total (Acct. 126):	7,486	
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	26,724	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	26,724	
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):		
SEWER UTILITY	2,004	* 15
Total (Acct. 145):	2,004	
Prepayments (165):		
INSURANCE	277	16
Total (Acct. 165):	277	

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):		
VILLAGE OF MINONG	571	22
Total (Acct. 233):	571	
Other Deferred Credits (253):		
Regulatory Liability	100,803	23
NONE		24
Total (Acct. 253):	100,803	

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.

ACCOUNT 145 INCLUDES 4TH QUARTER METER CHARGES DUE FROM SEWER UTILITY, PAID IN JANUARY OF 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)	552,364	0	0	0	552,364	1
Materials and Supplies	11,083	0	0	0	11,083	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	193,443	0	0	0	193,443	4
Customer Advances for Construction					0	5
Regulatory Liability	104,680	0	0	0	104,680	6
NONE					0	7
Average Net Rate Base	265,324	0	0	0	265,324	
Net Operating Income	(36,788)	0	0	0	(36,788)	8
Net Operating Income as a percent of						
Average Net Rate Base	-13.87%	N/A	N/A	N/A	-13.87%	

**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	108,557	0	0	0	108,557	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,754	0	0	0	7,754	3
Other (specify):						
NONE					0	4
Balance End of Year	100,803	0	0	0	100,803	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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.

ACCOUNT 145 INCLUDES 4TH QUARTER METER CHARGES DUE FROM SEWER UTILITY, PAID IN JANUARY OF 2011.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	131,733	126,200	1
Total Sales of Water	131,733	126,200	
Other Operating Revenues			
Forfeited Discounts (470)	651	725	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	923	1,865	5
Total Other Operating Revenues	1,574	2,590	
Total Operating Revenues	133,307	128,790	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	85,558	48,228	6
General Operating Expenses (680-691)	50,197	44,531	7
Total Operation and Maintenance Expenses	135,755	92,759	
Other Operating Expenses			
Depreciation Expense (403)	15,363	15,169	8
Amortization Expense (404-407)		0	9
Taxes (408)	18,977	17,170	10
Total Other Operating Expenses	34,340	32,339	
Total Operating Expenses	170,095	125,098	
NET OPERATING INCOME	(36,788)	3,692	

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	4	71	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	2	4	71	
Metered Sales to General Customers (461)				
Residential (461.1)	218	9,675	51,613	5
Commercial (461.2)	72	6,087	27,650	6
Industrial (461.3)	1	5,906	9,457	7
Public Authority (461.4)	7	173	2,366	8
Total Metered Sales to General Customers (461)	298	21,841	91,086	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		40,576	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	301	21,845	131,733	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	1
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	40,576	3
NONE		4
Total Public Fire Protection Service (463)	40,576	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	651	6
Other (specify):		
Total Forfeited Discounts (470)	651	
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):		
NSF FEES - 4, SUPPLIES - 120, WATER USAGE - 70, RECONNECT FEES - 140	334	9
Return on net investment in meters charged to sewer department	589	10
Other (specify):		
Total Other Water Revenues (474)	923	

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)	27,079	25,868	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	6,075	5,778	3
Chemicals (630)	1,734	1,612	4
Supplies and Expenses (640)	9,322	10,124	5
Repairs of Water Plant (650)	40,152	4,020	6 *
Transportation Expenses (660)	1,196	826	7
Total Plant Operation and Maintenance Expenses	85,558	48,228	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	22,124	21,279	8
Office Supplies and Expenses (681)	2,094	640	9
Outside Services Employed (682)	8,185	6,298	10
Insurance Expense (684)	947	1,196	11
Employees Pensions and Benefits (686)	16,511	14,008	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	336	1,110	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	50,197	44,531	
Total Operation and Maintenance Expenses	135,755	92,759	

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.

REPAIRS OF WATER PLANT (650) INCREASED BY GREATER THAN 30% AS COMPARED TO PRIOR YEAR. THIS INCREASE WAS DUE TO COSTS FOR WELL UPKEEP INVOLVING CLEANING OUT ALL WATER LINES.

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		15,275	13,791	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		237	208	2
Net property tax equivalent		15,038	13,583	
Social Security		3,646	3,479	3
PSC Remainder Assessment		293	108	4
Other (specify): NONE			0	5
Total tax expense		18,977	17,170	

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			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.186297				3
County tax rate	mills		4.505252				4
Local tax rate	mills		6.944315				5
School tax rate	mills		6.747246				6
Voc. school tax rate	mills		1.251465				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.634575				10
Less: state credit	mills		0.980000				11
Net tax rate	mills		18.654575				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.944315				14
Combined School Tax Rate	mills		7.998711				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.943026				17
Total Tax Rate	mills		19.634575				18
Ratio of Local and School Tax to Total	dec.		0.761057				19
Total tax net of state credit	mills		18.654575				20
Net Local and School Tax Rate	mills		14.197190				21
Utility Plant, Jan. 1	\$	1,170,156	1,170,156				22
Materials & Supplies	\$	10,939	10,939				23
Subtotal	\$	1,181,095	1,181,095				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,181,095	1,181,095				26
Assessment Ratio	dec.		0.910942				27
Assessed Value	\$	1,075,909	1,075,909				28
Net Local & School Rate	mills		14.197190				29
Tax Equiv. Computed for Current Year	\$	15,275	15,275				30
Tax Equivalent per 1994 PSC Report	\$	22,203					31
Any lower tax equivalent as authorized							32
by municipality (see note 6)	\$	15,275					33
Tax equiv. for current year (see note 6)	\$	15,275					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

THE VILLAGE OF MINONG UTILITY NO. 3760 HAS AUTHORIZED THE LOWER OF LINE 31 OR 32 FROM THE PUBLIC SERVICE COMMISSION REPORT AS ALLOWED UNDER 68.0811 (2), STATS.

THIS AUTHORIZATION WITH THE REQUIRED SIGNATURES BY THE PRESIDENT AND CLERK-TREASURER WILL BE MAILED TO THE PSC.

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)	500				500	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	500	0	0	0	500	
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)	66,044				66,044	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	66,044	0	0	0	66,044	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	26,395				26,395	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	82,335	5,811			88,146	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	4,298				4,298	16
Total Pumping Plant	113,028	5,811	0	0	118,839	
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)	16,463				16,463	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	16,463	0	0	0	16,463	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	6,566				6,566	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	35,389				35,389	24
Transmission and Distribution Mains (343)	193,332				193,332	25
Services (345)	34,369				34,369	26
Meters (346)	36,658	255			36,913	27
Hydrants (348)	22,113	1,240			23,353	* 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	328,427	1,495	0	0	329,922	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	10,557				10,557	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	7,671				7,671	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)	6,021				6,021	41
Total General Plant	24,249	0	0	0	24,249	
Total utility plant in service directly assignable	548,711	7,306	0	0	556,017	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	548,711	7,306	0	0	556,017	

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

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

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

COSTS WERE INCURRED DURING 2010 IN THE AMOUNT OF \$1240 TO PUT AN EXTENSION ON A HYDRANT.

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 subaccount.
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)	502,928				502,928	25
Services (345)	68,441	374			68,815	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)	50,076				50,076	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	621,445	374	0	0	621,819	
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	621,445	374	0	0	621,819	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	621,445	374	0	0	621,819	

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			2,303	2,303	1
February			2,484	2,484	2
March			2,848	2,848	3
April			1,944	1,944	4
May			2,197	2,197	5
June			1,988	1,988	6
July			2,535	2,535	7
August			2,313	2,313	8
September			2,035	2,035	9
October			1,755	1,755	10
November			1,676	1,676	11
December			1,845	1,845	12
Total annual pumpage	0	0	25,923	25,923	

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):	25,923	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	25,923	4
Less: Gallons (000's) sold (Revenue Water):	21,845	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	4,078	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	47	8
Gallons (000's) used for fire protection:	56	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:		11
Subtotal Authorized System Uses:	103	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:		14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	3,975	18
Subtotal Water Losses:	3,975	19
Percentage of water entering distribution system sold:	84%	20
Percentage of Real and Apparent Losses:	15%	21
If water losses exceed 25%, indicate causes:		22
		23
		24
If water losses exceed 25%, 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.)	157	29
Date of maximum: 03/10/2010		30
Cause of maximum: RUNNING WATER TO AVOID FREEZE-UPS		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	36	33
Date of minimum: 11/19/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	36,385	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:		40
Number of service breaks repaired this year:		41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	511	43
Outside municipality?		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)	
#1	LAYNE NW	99	20	576,000	Yes	1
#2	LAYNE NW	100	20	640,800	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

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	#1	#2		1
Location	629 INDUSTRIAL DR.	720 W. KOKOH ST.		2
Purpose	P	P		3
Destination	R D	R D		4
Pump Manufacturer	LAYNE NW	LAYNE NW		5
Year Installed	1971	1989		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	425	455		8
Pump Motor or Standby Engine Mfr	GE	EMERSON		10
Year Installed	1971	1989		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	30		13
Footnotes				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	BROWN-MPLS			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1971			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	216			6
Total capacity in gallons (actual)	165,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.1878			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	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)			
A	D	3.000	587				587	1
A	D	6.000	36,847				36,847	2
P	D	6.000	4,140				4,140	3
A	D	8.000	440				440	4
M	D	8.000	18				18	5
P	D	8.000	100				100	6
P	D	10.000	11,786				11,786	7
Total Within Municipality			53,918	0	0	0	53,918	
Total Utility			53,918	0	0	0	53,918	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	284		1	(2)	281	49	1
M	1.000	58	1			59	17	2
M	1.250	3				3		3
M	1.500	2				2		4
M	2.000	21				21	1	5
M	4.000	1				1	1	6
Total Utility		369	1	1	(2)	367	68	

WATER SERVICES

Water Services (Page W-22)

Explain all reported Adjustments.

SERVICES INCLUDED IN DECEMBER 31, 2009 BALANCE INCLUDED TWO UNMETERED CUSTOMER SALES FROM 2009 THAT WERE NOT SERVICES IN 2010. SERVICES WERE ADJUSTED BY -2 TO REFLECT CORRECT NUMBER OF SERVICES IN PLACE AS OF DECEMBER 31, 2010.

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

SERVICE ADDITIONS WERE FINANCED THROUGH VILLAGE OPERATIONS. PROPERTY OWNERS WERE ASSESSED AT COST FOR INSTALLATION OF SERVICE.

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

SERVICES RETIRED INCLUDED THE REMOVAL OF ONE .75" LEAD PIPE, WHICH WAS REPLACED WITH ONE 1" METAL PIPE.

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)	
0.750	363				363	14	1
1.000	18	1			19	0	2
1.250	1				1	0	3
1.500	9			1	10	0	4
2.000	20			(1)	19	0	5
Total:	411	1	0	0	412	14	

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)	
0.750	218	41	0	2	0	102	363	1
1.000	0	14	0	2	0	3	19	2
1.250	0	1	0	0	0	0	1	3
1.500	0	8	0	0	0	2	10	4
2.000	0	9	1	3	0	6	19	5
Total:	218	73	1	7	0	113	412	

METERS

Meters (Page W-23)

Explain all reported adjustments.

METERS REPORTED FOR DECEMBER 31, 2009 WERE ADJUSTED TO REFLECT CORRECT INVENTORY CLASSIFICATION OF METERS PER SIZE AS OF DECEMBER 31, 2010.

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

ALL 1" OR SMALLER METERS ARE SCHEDULED TO BE TESTED AT LEAST ONCE EVERY 10 YEARS.

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, ALL METERS ARE SCHEDULED TO BE TESTED EVERY TWO YEARS.

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	94				94	2
Total Fire Hydrants	94	0	0	0	94	
Flushing Hydrants						
	1				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:	95	*
Number of distribution system valves end of year:	144	
Number of distribution valves operated during year:	66	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-25)

General footnotes

HYDRANTS AND DISTRIBUTION VALVES ARE SCHEDULED TO BE TESTED EVERY TWO YEARS.

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		NONE			1
Wholesale Meter		NONE			2

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)
Washburn County	
Villages	
MINONG	300
Total Villages:	300
Total Washburn County:	300
Total Company:	300

WATER OPERATING SECTION FOOTNOTES

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.

REPAIRS OF WATER PLANT (650) INCREASED BY GREATER THAN 30% AS COMPARED TO PRIOR YEAR. THIS INCREASE WAS DUE TO COSTS FOR WELL UPKEEP INVOLVING CLEANING OUT ALL WATER LINES.

Property Tax Equivalent (Water) - Part 2 (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

THE VILLAGE OF MINONG UTILITY NO. 3760 HAS AUTHORIZED THE LOWER OF LINE 31 OR 32 FROM THE PUBLIC SERVICE COMMISSION REPORT AS ALLOWED UNDER 68.0811 (2), STATS.

THIS AUTHORIZATION WITH THE REQUIRED SIGNATURES BY THE PRESIDENT AND CLERK-TREASURER WILL BE MAILED TO THE PSC.

Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

THE VILLAGE OF MINONG UTILITY NO. 3760 HAS AUTHORIZED THE LOWER OF LINE 31 OR 32 FROM THE PUBLIC SERVICE COMMISSION REPORT AS ALLOWED UNDER 68.0811 (2), STATS.

THIS AUTHORIZATION WITH THE REQUIRED SIGNATURES BY THE PRESIDENT AND CLERK-TREASURER WILL BE MAILED TO THE PSC.

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

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

COSTS WERE INCURRED DURING 2010 IN THE AMOUNT OF \$1240 TO PUT AN EXTENSION ON A HYDRANT.

Water Services (Page W-22)

Explain all reported Adjustments.

SERVICES INCLUDED IN DECEMBER 31, 2009 BALANCE INCLUDED TWO UNMETERED CUSTOMER SALES FROM 2009 THAT WERE NOT SERVICES IN 2010. SERVICES WERE ADJUSTED BY -2 TO REFLECT CORRECT NUMBER OF SERVICES IN PLACE AS OF DECEMBER 31, 2010.

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

SERVICE ADDITIONS WERE FINANCED THROUGH VILLAGE OPERATIONS. PROPERTY OWNERS WERE ASSESSED AT COST FOR INSTALLATION OF SERVICE.

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

SERVICES RETIRED INCLUDED THE REMOVAL OF ONE .75" LEAD PIPE, WHICH WAS REPLACED WITH ONE 1" METAL PIPE.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

Explain all reported adjustments.

METERS REPORTED FOR DECEMBER 31, 2009 WERE ADJUSTED TO REFLECT CORRECT INVENTORY CLASSIFICATION OF METERS PER SIZE AS OF DECEMBER 31, 2010.

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

ALL 1" OR SMALLER METERS ARE SCHEDULED TO BE TESTED AT LEAST ONCE EVERY 10 YEARS.

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, ALL METERS ARE SCHEDULED TO BE TESTED EVERY TWO YEARS.

Hydrants and Distribution System Valves (Page W-25)

General footnotes

HYDRANTS AND DISTRIBUTION VALVES ARE SCHEDULED TO BE TESTED EVERY TWO YEARS.

Water Operating Section Footnotes (Page W-99)

General footnotes

Water Operation & Maintenance Expenses (Page W-05)

Repairs of Water Plant (650) increased by greater than 30%. Increase due to expenditures for well upkeep involving cleaning out all water lines.
