



3015 (01-06-12)

ANNUAL REPORT

OF

Name: LENA MUNICIPAL WATER & SEWER UTILITY

Principal Office: 117 EAST MAIN STREET
LENA, WI 54139-0176

For the Year Ended: DECEMBER 31, 2011

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 AMY SOBECK of
(Person responsible for accounts)

Lena Municipal Water & Sewer 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) 03/29/2012
(Date)

CLERK-TREASURER
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Lena
Lena, Wisconsin

We have compiled the financial information of the Lena Municipal Water and Sewer Utility, an enterprise fund of the Village of Lena as of December 31, 2011 and for the year then ended included in the accompanying prescribed form. We have not audited or reviewed the accompanying financial information and, accordingly, do not express an opinion or provide any assurance about whether the financial information is 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 information in accordance with requirements 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 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 without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial information.

This financial information is presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from accounting principles generally accepted in the United States of America. 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.

KERBER, ROSE & ASSOCIATES, S.C.
Certified Public Accountants
March 20, 2012

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LENA MUNICIPAL WATER & SEWER UTILITY

Utility Address: 117 EAST MAIN STREET
LENA, WI 54139-0176

When was utility organized? 12/17/1946

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: AMY SOBECK

Title: CLERK-TREASURER

Office Address:

117 EAST MAIN STREET
LENA, WI 54139-0176

Telephone: (920) 829 - 5226

Fax Number: (920) 829 - 5746

Email Address: amy.sobek@villageoflena.net

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

Name: KAREN KERBER

Title: CPA

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E. FIFTH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400 EXT 302

Fax Number: (715) 524 - 2599

Email Address: karen.kerber@kerberrose.com

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

Name: KEN LINZMEYER

Title: PRESIDENT

Office Address:

117 E. MAIN STREET
LENA, WI 54139

Telephone: (920) 829 - 5226

Fax Number: (920) 829 - 5746

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: KAREN KERBER

Title: CPA

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E. FIFTH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400 EXT 302

Fax Number: (715) 524 - 2599

Email Address: karen.kerber@kerberrose.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/31/2011

Period covered by most recent audit: DECEMBER 31, 2010 (2011 IN PROGRESS)

Names and titles of utility management including manager or superintendent:

Name: AMY SOBECK

Title: CLERK-TREASURER

Office Address:

117 EAST MAIN STREET
LENA, WI 54139-0176

Telephone: (920) 829 - 5226

Fax Number: (920) 829 - 5746

Email Address: amy.soback@villageoflena.net

Name: CORY MARQUARDT

Title: SUPERINTENDENT

Office Address:

117 EAST MAIN STREET
LENA, WI 54139-0176

Telephone: (920) 829 - 5226

Fax Number: (920) 829 - 5746

Email Address:

Name of utility commission/committee: LENA MUNICIPAL WATER & SEWER

Names of members of utility commission/committee:

- LARRY BELONGIA, TRUSTEE
- DICK GLIME, TRUSTEE
- CRAIG LE FEBRE, VICE PRESIDENT
- KENNETH LINZMEYER, PRESIDENT
- STEVE MARQUARDT, TRUSTEE
- JUDY PATENAUDE, TRUSTEE
- WAYNE SHALLOW, TRUSTEE

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:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	140,751	146,382	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	71,453	68,271	2
Depreciation Expense (403)	12,821	12,406	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	26,715	26,790	5
Total Operating Expenses	110,989	107,467	
Net Operating Income	29,762	38,915	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	29,762	38,915	
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)	230	535	10
Miscellaneous Nonoperating Income (421)	(76,601)	(31,668)	11
Total Other Income	(76,371)	(31,133)	
Total Income	(46,609)	7,782	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,769)	(6,769)	12
Other Income Deductions (426)	20,273	20,245	13
Total Miscellaneous Income Deductions	13,504	13,476	
Income Before Interest Charges	(60,113)	(5,694)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	14,414	13,460	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	14,414	13,460	
Net Income	(74,527)	(19,154)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,156,938	2,176,092	20
Balance Transferred from Income (433)	(74,527)	(19,154)	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)	2,082,411	2,156,938	

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	140,751	0	140,751	1
Total (Acct. 400):	140,751	0	140,751	
Operation and Maintenance Expense (401-402):				
Derived	71,453	0	71,453	2
Total (Acct. 401-402):	71,453	0	71,453	
Depreciation Expense (403):				
Derived	12,821	0	12,821	3
Total (Acct. 403):	12,821	0	12,821	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	26,715	0	26,715	5
Total (Acct. 408):	26,715	0	26,715	
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:	29,762	0	29,762	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	230		230	11
Total (Acct. 419):	230	0	230	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONREGULATED SEWER LOSS	(76,601)		(76,601)	13
Total (Acct. 421):	(76,601)	0	(76,601)	
TOTAL OTHER INCOME:	(76,371)	0	(76,371)	

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	(6,769)	0	(6,769)	14
NONE			0	15
Total (Acct. 425):	(6,769)	0	(6,769)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	20,273	20,273	16
NONE			0	17
Total (Acct. 426):	0	20,273	20,273	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,769)	20,273	13,504	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	14,414	0	14,414	18
Total (Acct. 427):	14,414	0	14,414	
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:	14,414	0	14,414	
NET INCOME:	(54,254)	(20,273)	(74,527)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(85,502)	2,242,440	2,156,938	24
Total (Acct. 216):	(85,502)	2,242,440	2,156,938	
Balance Transferred from Income (433):				
Derived	(54,254)	(20,273)	(74,527)	25
Total (Acct. 433):	(54,254)	(20,273)	(74,527)	
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):	(139,756)	2,222,167	2,082,411	

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	140,751	0	0	0	140,751	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	140,751	0	0	0	140,751	

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	0.5	1
Electric		2
Gas		3
Sewer	0.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	1,584,986	1,523,313	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	447,890	429,405	2
Net Utility Plant	1,137,096	1,093,908	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,163,408	3,138,087	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,624,247	1,556,547	4
Net Nonutility Property	1,539,161	1,581,540	
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)	70,871	62,987	9
Total Other Property and Investments	1,610,032	1,644,527	
CURRENT AND ACCRUED ASSETS			
Cash (131)	174,743	186,661	10
Special Deposits (134)	0	0	11
Working Funds (135)	58,112	54,675	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	43,937	26,641	15
Other Accounts Receivable (143)	22,990	17,212	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	6,536	6,280	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)		1,215	24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	306,318	292,684	
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	3,053,446	3,031,119	

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)	121,482	121,482	33
Appropriated Earned Surplus (215)	148,419	148,419	34
Unappropriated Earned Surplus (216)	2,082,411	2,156,938	35
Total Proprietary Capital	2,352,312	2,426,839	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	523,069	423,893	38
Total Long-Term Debt	523,069	423,893	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	11,513	7,133	40
Payables to Municipality (233)	32,074	32,074	41
Customer Deposits (235)			42
Taxes Accrued (236)	25,394	25,493	43
Interest Accrued (237)	7,135	7,464	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	20,730	20,235	46
Total Current and Accrued Liabilities	96,846	92,399	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	81,219	87,988	49
Total Deferred Credits	81,219	87,988	
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	3,053,446	3,031,119	

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	1,523,313	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)	557,065	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,027,921	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)					7
Total Utility Plant	1,584,986	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)	130,582	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	317,308	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	447,890	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	1,137,096	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)	132,370				132,370	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	12,821				12,821	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,030				1,030	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	13,851	0	0	0	13,851	16
Debits during year						17
Book cost of plant retired	15,639				15,639	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	15,639	0	0	0	15,639	25
Balance end of year (111.1)	130,582	0	0	0	130,582	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)	297,035				297,035	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	20,273				20,273	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	20,273	0	0	0	20,273	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)	317,308	0	0	0	317,308	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	3,093,248	87,700	17,540	3,163,408	1
Construction in progress	44,839	241,069	285,908	0	2
Total Nonutility Property (121)	3,138,087	328,769	303,448	3,163,408	
Less accum. prov. depr. & amort. (122)	1,556,547	85,240	17,540	1,624,247	3
 Net Nonutility Property	 1,581,540	 243,529	 285,908	 1,539,161	

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)	6,411	6,155	2
Sewer utility (154)	125	125	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	6,536	6,280	

**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	121,482	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>121,482</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	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)					
STATE TRUST FUND LOANS	12/13/2005	03/15/2025	5.00%	99,570	2
CLEAN WATER LOAN FUND	05/09/2007	05/01/2027	2.48%	237,615	3
STATE TRUST FUND LOANS	10/12/2011	03/15/2021	3.75%	119,245	4
STATE TRUST FUND LOANS	10/24/2005	03/15/2025	5.00%	66,639	5
Total for Account 224				523,069	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		6
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	25,493	1
Accruals:		
Charged water department expense	25,055	2
Charged electric department expense		3
Charged sewer department expense	339	4
Other (explain):		
NONE		5
Total Accruals and other credits	25,394	
Taxes paid during year:		
County, state and local taxes	23,833	6
Social Security taxes	1,490	7
PSC Remainder Assessment	170	8
Other (explain):		
NONE		9
Total payments and other debits	25,493	
Balance end of year	25,394	

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)					
NOTE PAYABLE	2,786	3,372	3,494	2,664	3
STATE TRUST FUND LOAN	4,162	5,038	5,220	3,980	4
CLEAN WATER LOAN FUND	516	6,004	6,029	491	5
Subtotal	7,464	14,414	14,743	7,135	
Notes Payable (231)					
NONE				0	6
Subtotal	0	0	0	0	
Total	7,464	14,414	14,743	7,135	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
REPLACEMENT FUNDS	70,871	5
Total (Acct. 128):	70,871	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	32,609	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
SPECIAL ASSESSMENTS	11,328	11
Total (Acct. 142):	43,937	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	22,990	12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	22,990	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

	Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):		0
Payables to Municipality (233):		
DUE TO VILLAGE		32,074
Total (Acct. 233):		32,074
Other Deferred Credits (253):		
Regulatory Liability		81,219
NONE		24
Total (Acct. 253):		81,219

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.

Done

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	526,228	0	0	0	526,228	1
Materials and Supplies	6,283	0	0	0	6,283	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	131,476	0	0	0	131,476	4
Customer Advances for Construction					0	5
Regulatory Liability	84,603	0	0	0	84,603	6
NONE					0	7
Average Net Rate Base	316,432	0	0	0	316,432	
Net Operating Income	29,762	0	0	0	29,762	8
Net Operating Income as a percent of						
Average Net Rate Base	9.41%	N/A	N/A	N/A	9.41%	

**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	87,988	0	0	0	87,988	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,769	0	0	0	6,769	3
Other (specify):						
NONE					0	4
Balance End of Year	81,219	0	0	0	81,219	

IMPORTANT CHANGES DURING THE YEAR

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	139,373	144,432	1
Total Sales of Water	139,373	144,432	
Other Operating Revenues			
Forfeited Discounts (470)	406	1,005	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	972	945	5
Total Other Operating Revenues	1,378	1,950	
Total Operating Revenues	140,751	146,382	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	50,392	47,171	6
General Operating Expenses (680-691)	21,061	21,100	7
Total Operation and Maintenance Expenses	71,453	68,271	
Other Operating Expenses			
Depreciation Expense (403)	12,821	12,406	8
Amortization Expense (404-407)		0	9
Taxes (408)	26,715	26,790	10
Total Other Operating Expenses	39,536	39,196	
Total Operating Expenses	110,989	107,467	
NET OPERATING INCOME	29,762	38,915	

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 Customers column.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	199	7,595	25,918	5
Commercial (461.2)	39	2,026	5,308	6
Industrial (461.3)	6	95,801	67,659	7
Public Authority (461.4)	9	1,269	3,133	8
Total Metered Sales to General Customers (461)	253	106,691	102,018	
Private Fire Protection Service (462)	2		1,512	9
Public Fire Protection Service (463)	244		35,843	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	499	106,691	139,373	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	35,843	3
NONE		4
Total Public Fire Protection Service (463)	35,843	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	406	6
Other (specify):		
Total Forfeited Discounts (470)	406	
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):		
NONE		9
Return on net investment in meters charged to sewer department	972	10
Other (specify):		
Total Other Water Revenues (474)	972	

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)	14,633	14,510	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	27,801	28,886	3
Chemicals (630)	345	0	4
Supplies and Expenses (640)	3,510	1,093	5
Repairs of Water Plant (650)	2,606	1,748	6
Transportation Expenses (660)	1,497	934	7
Total Plant Operation and Maintenance Expenses	50,392	47,171	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	6,844	6,752	8
Office Supplies and Expenses (681)	346	391	9
Outside Services Employed (682)	2,586	43	10
Insurance Expense (684)	1,733	2,203	11
Employees Pensions and Benefits (686)	8,091	8,474	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	1,461	3,237	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	21,061	21,100	
Total Operation and Maintenance Expenses	71,453	68,271	

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.

Account 640 - Supplies and Expenses - Utility had additional water testing done in 2011 and is now recording water testing fees in a more appropriate account.

Account 682 - Outside Services Employed - In 2011, utility had additional services to calibrate systems and is now being recorded in a more appropriate account.

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	CALCULATED	25,394	25,493	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	CALCULATED	339	330	2
Net property tax equivalent		25,055	25,163	
Social Security	BASED ON WAGES PAID	1,490	1,473	3
PSC Remainder Assessment	INVOICE RECEIVED FROM PSC	170	154	4
Other (specify): NONE			0	5
Total tax expense		26,715	26,790	

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			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.155812				3
County tax rate	mills		4.474363				4
Local tax rate	mills		5.592584				5
School tax rate	mills		10.751311				6
Voc. school tax rate	mills		1.491620				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.465690				10
Less: state credit	mills		1.570900				11
Net tax rate	mills		20.894790				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.592584				14
Combined School Tax Rate	mills		12.242931				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.835515				17
Total Tax Rate	mills		22.465690				18
Ratio of Local and School Tax to Total	dec.		0.793900				19
Total tax net of state credit	mills		20.894790				20
Net Local and School Tax Rate	mills		16.588377				21
Utility Plant, Jan. 1	\$	1,523,313	1,523,313				22
Materials & Supplies	\$	6,155	6,155				23
Subtotal	\$	1,529,468	1,529,468				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,529,468	1,529,468				26
Assessment Ratio	dec.		1.000900				27
Assessed Value	\$	1,530,845	1,530,845				28
Net Local & School Rate	mills		16.588377				29
Tax Equiv. Computed for Current Year	\$	25,394	25,394				30
Tax Equivalent per 1994 PSC Report	\$	6,205					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	25,394					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	364				364	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)	48,691				48,691	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	49,055	0	0	0	49,055	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	124,913				124,913	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	19,485				19,485	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	144,398	0	0	0	144,398	
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)	12,447				12,447	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	12,447	0	0	0	12,447	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	100				100	22
Structures and Improvements (341)	4,430				4,430	23
Distribution Reservoirs and Standpipes (342)	27,234				27,234	24
Transmission and Distribution Mains (343)	108,055	53,853	10,559		151,349	25
Services (345)	35,305	16,316	3,263		48,358	26
Meters (346)	40,867	1,295	647		41,515	27
Hydrants (348)	46,184	5,848	1,170		50,862	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	262,175	77,312	15,639	0	323,848	
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)	1,445				1,445	33
Transportation Equipment (392)	6,232				6,232	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	19,640				19,640	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	27,317	0	0	0	27,317	
Total utility plant in service directly assignable	495,392	77,312	15,639	0	557,065	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	495,392	77,312	15,639	0	557,065	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	109,026				109,026	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	109,026	0	0	0	109,026	
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)	77,980				77,980	23
Distribution Reservoirs and Standpipes (342)	479,445				479,445	24
Transmission and Distribution Mains (343)	306,639				306,639	25
Services (345)	32,274				32,274	26
Meters (346)	0				0	27
Hydrants (348)	22,557				22,557	28

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						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	918,895	0	0	0	918,895	
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	1,027,921	0	0	0	1,027,921	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,027,921	0	0	0	1,027,921	

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			8,998	8,998	1
February			7,666	7,666	2
March			8,702	8,702	3
April			8,605	8,605	4
May			8,436	8,436	5
June			8,503	8,503	6
July			8,570	8,570	7
August			10,064	10,064	8
September			9,814	9,814	9
October			9,726	9,726	10
November			9,160	9,160	11
December			9,265	9,265	12
Total annual pumpage	0	0	107,509	107,509	

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):	107,509	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	107,509	4
Less: Gallons (000's) sold (Revenue Water):	106,691	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	818	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	471	8
Gallons (000's) used for fire protection:	68	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	226	11
Subtotal Authorized System Uses:	765	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:	53	18
Subtotal Water Losses:	53	19
Percentage of water entering distribution system sold:	99%	20
Percentage of Real and Apparent Losses:	0%	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.)	566	29
Date of maximum: 10/24/2011		30
Cause of maximum: Saputo Cheese Factory		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	33
Date of minimum: 10/02/2011		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	201,785	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?	500	43
Outside municipality?	0	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Description (a)	WDNR Unique Well Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
117 E MAIN STREET	#1	498	5	705,000	Yes	1
438 HARLEY STREET	#2	500	6	892,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Description (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	LENA	LENA		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS	GOULD		5
Year Installed	2004	2008		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	600	630		8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC		9 10
Year Installed	2004	1997		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	75	75		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 24
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

RESERVOIRS, STANDPIPES AND ELEVATED TANKS

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. For primary material, use earthen, steel, concrete or other.
4. 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.

Description (a)	Identification Number (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity in Gallons (g)	
Wellhouse	#1	1998	ET	STEEL	163	300000	1

WATER TREATMENT PLANT

1. Provide a generic description for (a). Do not give specific address or location.
2. Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
3. Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Other (e)	Fluoridated (f)	Point of Application (g)	1
#1	1998	1	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input checked="" type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input type="radio"/> Yes <input checked="" type="radio"/> No	WELLHOUSE	1

Notes:

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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
A	D	4.000	400				400	1
A	D	6.000	13,477		932		12,545	2
P	D	6.000	1,883	21			1,904	3
A	D	8.000	2,680				2,680	4
P	D	8.000	1,954	943			2,897	5
P	D	10.000	4,341				4,341	6
P	D	12.000	78				78	7
Total Within Municipality			24,813	964	932	0	24,845	
P	D	8.000	155				155	8
Total Outside of Municipality			155	0	0	0	155	
Total Utility			24,968	964	932	0	25,000	

WATER MAINS

Water Mains (Page W-21)

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

All water mains were financed by utility.

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)	
P	0.750	260				260	46	1
M	1.000	5	1	1		5		2
M	1.500	3				3		3
P	1.500	1				1		4
M	2.000	10				10		5
M	4.000	3				3	2	6
A	6.000	1				1		7
Total Utility		283	1	1	0	283	48	

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	266	12	9	(20)	249	21	1
1.000	4			2	6	0	2
1.500	4			(1)	3	0	3
2.000	5			(2)	3	0	4
3.000	2				2	0	5
4.000	2				2	0	6
Total:	283	12	9	(21)	265	21	

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	209	35	0	5	0	0	249	1
1.000	0	3	3	0	0	0	6	2
1.500	2	1	0	0	0	0	3	3
2.000	0	0	0	3	0	0	3	4
3.000	0	0	1	1	0	0	2	5
4.000	0	0	2	0	0	0	2	6
Total:	211	39	6	9	0	0	265	

METERS

Meters (Page W-23)

Explain all reported adjustments.

The Utility did a detailed review of meters at year-end.

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

The Utility replaces 1" and smaller meters once in every twenty year period. Meters are replaced if a malfunction is detected.

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 - station meters are tested at least once 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	43	1	1		43	2
Total Fire Hydrants	43	1	1	0	43	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	43
Number of distribution system valves end of year:	94
Number of distribution valves operated during year:	53

LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	WELL #2	Other	2/1/2012	1
Station Meter	6	WELL #1	Other	2/1/2012	2

LIST OF ALL STATION AND WHOLESALE METERS

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

If Meter Type is "other," please explain.

The station meters are vane meters also known as disc meters.

WATER CUSTOMERS SERVED

List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.

	Location (a)	Customers End of Year (b)
<hr/>		
Oconto County		
	Villages	
	LENA	246
	Total Villages:	246
Total Oconto County:		246
<hr/>		
Total Company:		246