



3015 (01-06-12)

ANNUAL REPORT

OF

Name: WAUSAUKEE WATER AND SEWER UTILITY

Principal Office: 428 HARRISON AVENUE
WAUSAUKEE, WI 54177

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 SARA PULLEN of
(Person responsible for accounts)

WAUSAUKEE WATER AND 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) 04/01/2012
(Date)

TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUSAUKEE WATER AND SEWER UTILITY

Utility Address: 428 HARRISON AVENUE
WAUSAUKEE, WI 54177

When was utility organized? 7/1/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SARA PULLEN

Title: TREASURER

Office Address:

428 HARRISON AVENUE
WAUSAUKEE, WI 54177

Telephone: (715) 856 - 5341

Fax Number: (715) 856 - 6166

Email Address: vilws@centurytel.net

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

Name: JOEL T RENNIE

Title: CPA

Office Address: JOHNSON & RENNIE, LLC

900 26TH STREET
MENOMINEE, MI 49858

Telephone: (906) 863 - 4457

Fax Number: (906) 863 - 3444

Email Address: joeltrennie@new.rr.com

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

Name: ROSALYN FIGAS

Title: CHAIRWOMAN

Office Address:

428 HARRISON STREET
P.O. BOX 475
WAUSAUKEE, WI 54177

Telephone: (715) 856 - 5341

Fax Number: (715) 856 - 6166

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: JOEL T RENNIE

Title: CPA

Office Address: JOHNSON & RENNIE, LLC

900 26TH STREET
MENOMINEE, MI 49858

Telephone: (906) 863 - 4457

Fax Number: (906) 863 - 3444

Email Address: joeltrennie@new.rr.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 10/6/2011

Period covered by most recent audit: DECEMBER 31, 2010

Names and titles of utility management including manager or superintendent:

Name: DAVE HERITCSH

Title: PART TIME UTILITY EMPLOYEE

Office Address:

428 HARRISON
P.O. BOX 475
WAUSAUKEE, WI 54177

Telephone: (715) 856 - 5341

Fax Number: (715) 856 - 6166

Email Address:

Name: PAM AIDE

Title: WATER/SEWER OPERATOR

Office Address:

428 HARRISON
P.O. BOX 475
WAUSAUKEE, WI 54177

Telephone: (715) 856 - 5341

Fax Number: (715) 856 - 6166

Email Address:

Name of utility commission/committee: WAUSAUKEE WATER & SEWER UTILITY COMMISSION

Names of members of utility commission/committee:

- MS ROSIE FIGAS, CHAIRMAN
- MR HILBERT RADTKE, COMMITTEE MEMBER
- MS KYLE STUMBRIS, COMMITTEE MEMBER

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? YES

Date of Ordinance: 7/1/1965

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: JOHNSON & RENNIE, LLC
900 26TH STREET
MENOMINEE, MI 49858

Contact Person: JOEL T RENNIE

Title: CPA

Telephone: (906) 863 - 4457

Fax Number: (906) 863 - 3444

Email Address: joeltrennie@new.rr.com

Contract/Agreement beginning-ending dates: 1/1/2011 12/31/2011

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

FINANCIAL AUDIT

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	128,053	122,908	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	65,351	64,789	2
Depreciation Expense (403)	31,564	31,808	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,596	1,471	5
Total Operating Expenses	98,511	98,068	
Net Operating Income	29,542	24,840	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	29,542	24,840	
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)	19,660	9,760	9
Interest and Dividend Income (419)	1,302	2	10
Miscellaneous Nonoperating Income (421)	1,683	0	11
Total Other Income	22,645	9,762	
Total Income	52,187	34,602	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,068)	(3,068)	12
Other Income Deductions (426)	49,921	34,446	13
Total Miscellaneous Income Deductions	46,853	31,378	
Income Before Interest Charges	5,334	3,224	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,801	7,399	14
Amortization of Debt Discount and Expense (428)	656	656	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	15,715	5,202	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	23,172	13,257	
Net Income	(17,838)	(10,033)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,202,095	2,212,128	20
Balance Transferred from Income (433)	(17,838)	(10,033)	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)	2,184,257	2,202,095	

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	128,053	0	128,053	1
Total (Acct. 400):	128,053	0	128,053	
Operation and Maintenance Expense (401-402):				
Derived	65,351	0	65,351	2
Total (Acct. 401-402):	65,351	0	65,351	
Depreciation Expense (403):				
Derived	31,564	0	31,564	3
Total (Acct. 403):	31,564	0	31,564	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,596	0	1,596	5
Total (Acct. 408):	1,596	0	1,596	
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:	29,542	0	29,542	
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):				
RENTAL INCOME	19,660		19,660	10
Total (Acct. 418):	19,660	0	19,660	
Interest and Dividend Income (419):				
INTEREST	661		661	11
FINANCE	641	0	641	12
Total (Acct. 419):	1,302	0	1,302	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	13

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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
PRIOR YEAR ADJUSTMENT AFTER REPORT SUBMITTED	1,683		1,683	14
Total (Acct. 421):	1,683	0	1,683	
TOTAL OTHER INCOME:	22,645	0	22,645	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(3,068)	0	(3,068)	15
NONE			0	16
Total (Acct. 425):	(3,068)	0	(3,068)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	14,487	14,487	17
LOSS ON ASSET DISPOSAL	279		279	18
UNREGULATED SEWER LOSS	35,155	0	35,155	19
Total (Acct. 426):	35,434	14,487	49,921	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	32,366	14,487	46,853	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	6,801	0	6,801	20
Total (Acct. 427):	6,801	0	6,801	
Amortization of Debt Discount and Expense (428):				
AMORIZATION	656		656	21
Total (Acct. 428):	656	0	656	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	15,715	0	15,715	23
Total (Acct. 430):	15,715	0	15,715	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	23,172	0	23,172	
NET INCOME:	(3,351)	(14,487)	(17,838)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,780,780	421,315	2,202,095	26
Total (Acct. 216):	1,780,780	421,315	2,202,095	

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				
Balance Transferred from Income (433):				
Derived	(3,351)	(14,487)	(17,838)	27
Total (Acct. 433):	(3,351)	(14,487)	(17,838)	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,777,429	406,828	2,184,257	

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):					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	128,053	0	0	0	128,053	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	3				3	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	128,050	0	0	0	128,050	

FULL-TIME EMPLOYEES (FTE)

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

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

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

FULL-TIME EMPLOYEES (FTE)

Full-Time Employees (FTE) (Page F-06)

General footnotes

There are no full time employees

If number of employees in a regulated department is zero, please explain.

There are no full time employees

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	1,685,773	1,686,077	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	700,065	654,165	2
Net Utility Plant	985,708	1,031,912	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,540,600	3,540,600	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,695,775	1,585,519	4
Net Nonutility Property	1,844,825	1,955,081	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	63,827	39,056	8
Other Special Funds (128)	52,751	54,784	9
Total Other Property and Investments	1,961,403	2,048,921	
CURRENT AND ACCRUED ASSETS			
Cash (131)	25,222	72,976	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)	17,590	17,959	15
Other Accounts Receivable (143)	44,704	41,988	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	30,116	22,661	18
Plant Materials and Operating Supplies (154)	0	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	6,810	5,857	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	124,442	161,441	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,022	8,678	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	8,022	8,678	
Total Assets and Other Debits	3,079,575	3,250,952	

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)	14,181	14,181	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,184,257	2,202,095	35
Total Proprietary Capital	2,198,438	2,216,276	
LONG-TERM DEBT			
Bonds (221)	326,263	430,724	36
Advances from Municipality (223)	198,931	239,173	37
Other long-Term Debt (224)	306,697	306,697	38
Total Long-Term Debt	831,891	976,594	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	11,355	17,014	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	1,068	1,177	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	12,423	18,191	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	36,823	39,891	49
Total Deferred Credits	36,823	39,891	
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	3,079,575	3,250,952	

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	1,686,077	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)	1,088,287	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	597,486	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	1,685,773	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)	508,418	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	191,647	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	700,065	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	985,708	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)	477,005				477,005	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,564				31,564	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,024				1,024	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	32,588	0	0	0	32,588	16
Debits during year						17
Book cost of plant retired	647				647	18
Cost of removal					0	19
Other debits (specify):						20
Est Accum Dep on 4 Junked Meters	151				151	21
Misc Adjustments	377				377	22
					0	23
					0	24
Total debits	1,175	0	0	0	1,175	25
Balance end of year (111.1)	508,418	0	0	0	508,418	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)	177,160				177,160	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	14,487				14,487	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	14,487	0	0	0	14,487	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)	191,647	0	0	0	191,647	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	3,540,599			3,540,599	1
ROUNDING ADJUSTMENTS	1			1	2
Total Nonutility Property (121)	3,540,600	0	0	3,540,600	
Less accum. prov. depr. & amort. (122)	1,585,519	110,256		1,695,775	3
Net Nonutility Property	1,955,081	(110,256)	0	1,844,825	

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)		0	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)	6,810	5,857	7
Stores expense (163)		0	8
Total Materials and Supplies	6,810	5,857	

**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)				
1993 FMHA LOAN WATER	477	428	5,747	1
FMHA LOAN WATER	179	428	2,275	2
Total			8,022	
Unamortized premium on debt (251)				
NONE				3
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	14,181	1
Changes during year (explain):		2
Balance end of year	14,181	

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)	
CLEAN WATER FUND LOAN	04/13/1993	05/01/2013	0.06%	185,980	1
2001 FMHA (NO 2)	11/08/2001	11/01/2041	4.50%	140,283	2
Total Bonds (Account 221):				326,263	

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)						
S&W PAYABLE TO VILLAGE	04/22/2009	12/31/2025	0.00%	60,000	*	1
DUE TO GENERAL FUND - WATER LOAN 2005	12/30/2005	12/30/2025	2.96%	138,931		2
Total for Account 223				198,931		
Other Long-Term Debt (224)						
DUE TO GENERAL FUND	01/01/2008	12/31/2025	0.00%	306,697	*	3
Total for Account 224				306,697		
Notes Payable (231)						
NONE	00/00/0000	00/00/0000	0.00%			4
Total for Account 231				0		

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,895	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>1,895</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,754	7
PSC Remainder Assessment	141	8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,895</u>	
Balance end of year	<u><u>0</u></u>	

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)					
INTEREST ALLOCATED TO NONREGULATED SEWER	0			0	1
CLEAN WATER FUND LOAN	54	183	206	31	2
2001 FMHA	1,123	6,618	6,704	1,037	3
Subtotal	1,177	6,801	6,910	1,068	
Advances from Municipality (223)					
VILLAGE OF WAUSAUKEE - GENERAL FUND	0	15,715	15,715	0	4
Subtotal	0	15,715	15,715	0	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	1,177	22,516	22,625	1,068	

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):		
WATER TOWER	37,055	4
REPLACEMENT	26,772	5
Total (Acct. 126):	63,827	
Other Special Funds (128):		
DEBT SERVICE	52,751	6
Total (Acct. 128):	52,751	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,590	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	17,590	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	44,704	13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	44,704	
Receivables from Municipality (145):		
DUE FROM MUNI-DEL W/S	30,116	16
Total (Acct. 145):	30,116	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

	Particulars (a)	Balance End of Year (b)
Prepayments (165):		
	NONE	17
	Total (Acct. 165):	0
Extraordinary Property Losses (182):		
	NONE	18
	Total (Acct. 182):	0
Preliminary Survey and Investigation Charges (183):		
	NONE	19
	Total (Acct. 183):	0
Clearing Accounts (184):		
	NONE	20
	Total (Acct. 184):	0
Temporary Facilities (185):		
	NONE	21
	Total (Acct. 185):	0
Miscellaneous Deferred Debits (186):		
	NONE	22
	Total (Acct. 186):	0
Payables to Municipality (233):		
	NONE	23
	Total (Acct. 233):	0
Other Deferred Credits (253):		
	Regulatory Liability	36,823
	NONE	24
	Total (Acct. 253):	36,823

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.

Acct - 143 Non-regulated accounts receivable balance

Acct - 145 Delinquent water and sewer bills to be collected from the village.

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)	1,088,439	0	0	0	1,088,439	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	492,711	0	0	0	492,711	4
Customer Advances for Construction					0	5
Regulatory Liability	38,357	0	0	0	38,357	6
NONE					0	7
Average Net Rate Base	557,371	0	0	0	557,371	
Net Operating Income	29,542	0	0	0	29,542	8
Net Operating Income as a percent of						
Average Net Rate Base	5.30%	N/A	N/A	N/A	5.30%	

**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	39,891	0	0	0	39,891	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,068	0	0	0	3,068	3
Other (specify):					0	4
Balance End of Year	36,823	0	0	0	36,823	

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)	127,958	122,685	1
Total Sales of Water	127,958	122,685	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	95	223	5
Total Other Operating Revenues	95	223	
Total Operating Revenues	128,053	122,908	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	51,104	43,377	6
General Operating Expenses (680-691)	14,247	21,412	7
Total Operation and Maintenance Expenses	65,351	64,789	
Other Operating Expenses			
Depreciation Expense (403)	31,564	31,808	8
Amortization Expense (404-407)		0	9
Taxes (408)	1,596	1,471	10
Total Other Operating Expenses	33,160	33,279	
Total Operating Expenses	98,511	98,068	
NET OPERATING INCOME	29,542	24,840	

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)	225	6,800	36,576	5
Commercial (461.2)	87	5,872	22,314	6
Industrial (461.3)	3	2,465	5,868	7
Public Authority (461.4)	10	983	3,212	8
Total Metered Sales to General Customers (461)	325	16,120	67,970	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		59,988	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	326	16,120	127,958	

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		<u><u>0</u></u>	<u><u>0</u></u>	

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)	59,988	3
NONE		4
Total Public Fire Protection Service (463)	59,988	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges		6
Other (specify):		
Total Forfeited Discounts (470)	0	
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	95	10
Other (specify):		
Total Other Water Revenues (474)	95	

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)	18,582	10,283	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	6,304	8,690	3
Chemicals (630)	371	37	4
Supplies and Expenses (640)	6,608	4,514	5
Repairs of Water Plant (650)	17,730	18,986	6
Transportation Expenses (660)	1,509	867	7
Total Plant Operation and Maintenance Expenses	51,104	43,377	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	3,506	11,918	8
Office Supplies and Expenses (681)	2,297	2,786	9
Outside Services Employed (682)	1,969	2,018	10
Insurance Expense (684)	4,811	3,562	11
Employees Pensions and Benefits (686)	1,303	984	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	358	144	14
Uncollectible Accounts (690)	3	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	14,247	21,412	
Total Operation and Maintenance Expenses	65,351	64,789	

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.

Acct 680 - The allocation of administrative and general salaries between the water and sewer utility and the village was changed from the previous year.

Acct 640 - Additional supplies were needed.

Acct 600 - The allocation of salaries and wages between the water and sewer utility and the village was changed from the previous year.

If fuel or power purchased for pumping (620), divided by the Total KWH used for pumping on the Water Audit and Other Statistics schedule, is less than 5 cents or greater than 15 cents, please explain.

Acct 620 - High rate charged by utility company

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		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		299	310	2
Net property tax equivalent		(299)	(310)	
Social Security		1,754	1,649	3
PSC Remainder Assessment		141	132	4
Other (specify): NONE			0	5
Total tax expense		1,596	1,471	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.170900				3
County tax rate	mills		4.166500				4
Local tax rate	mills		8.221800				5
School tax rate	mills		8.240400				6
Voc. school tax rate	mills		1.639500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.439100				10
Less: state credit	mills		1.526400				11
Net tax rate	mills		20.912700				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.221800				14
Combined School Tax Rate	mills		9.879900				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.101700				17
Total Tax Rate	mills		22.439100				18
Ratio of Local and School Tax to Total	dec.		0.806703				19
Total tax net of state credit	mills		20.912700				20
Net Local and School Tax Rate	mills		16.870348				21
Utility Plant, Jan. 1	\$	1,686,077	1,686,077				22
Materials & Supplies	\$	5,857	5,857				23
Subtotal	\$	1,691,934	1,691,934				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,691,934	1,691,934				26
Assessment Ratio	dec.		0.992000				27
Assessed Value	\$	1,678,399	1,678,399				28
Net Local & School Rate	mills		16.870348				29
Tax Equiv. Computed for Current Year	\$	28,315	28,315				30
Tax Equivalent per 1994 PSC Report	\$	17,259					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Materials and supplies match the prior year schedule.

If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.

Materials and supplies does match the prior year amount.

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)	8,049				8,049	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	3,095				3,095	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	19,116				19,116	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	30,260	0	0	0	30,260	
PUMPING PLANT						
Land and Land Rights (320)	2				2	11
Structures and Improvements (321)	229,865				229,865	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	9,537				9,537	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	20,856				20,856	16
Total Pumping Plant	260,260	0	0	0	260,260	
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)	8,492				8,492	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	8,492	0	0	0	8,492	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	547				547	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	288,415				288,415	24
Transmission and Distribution Mains (343)	282,503				282,503	25
Services (345)	35,077				35,077	26
Meters (346)	28,994	343	647		28,690	27
Hydrants (348)	77,173				77,173	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)	12,524				12,524	29
Total Transmission and Distribution Plant	725,233	343	647	0	724,929	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	8,063				8,063	32
Computer Equipment (391.1)	22,504				22,504	33
Transportation Equipment (392)	9,631				9,631	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	24,148				24,148	41
Total General Plant	64,346	0	0	0	64,346	
Total utility plant in service directly assignable	1,088,591	343	647	0	1,088,287	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,088,591	343	647	0	1,088,287	

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)	376				376	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	20,000				20,000	6
Lake, River and Other Intakes (313)	68,684				68,684	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	89,060	0	0	0	89,060	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	20,000				20,000	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	50,000				50,000	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	70,000	0	0	0	70,000	
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)	755				755	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	755	0	0	0	755	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	203,103				203,103	24
Transmission and Distribution Mains (343)	183,325				183,325	25
Services (345)	12,000				12,000	26
Meters (346)	8,542				8,542	27
Hydrants (348)	15,790				15,790	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)	4,641				4,641	29
Total Transmission and Distribution Plant	427,401	0	0	0	427,401	
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)	4,630				4,630	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)	5,640				5,640	41
Total General Plant	10,270	0	0	0	10,270	
Total utility plant in service directly assignable	597,486	0	0	0	597,486	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	597,486	0	0	0	597,486	

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			1,546	1,546	1
February			1,438	1,438	2
March			1,566	1,566	3
April			1,586	1,586	4
May			1,862	1,862	5
June			1,653	1,653	6
July			1,585	1,585	7
August			1,784	1,784	8
September			1,635	1,635	9
October			1,575	1,575	10
November			1,418	1,418	11
December			1,635	1,635	12
Total annual pumpage	0	0	19,283	19,283	

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):	19,283	2
Less: Gallons (000's) used in the treatment process:	0	3
Subtotal: Gallons (000's) entering distribution system:	19,283	4
Less: Gallons (000's) sold (Revenue Water):	16,120	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	3,163	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	222	8
Gallons (000's) used for fire protection:		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:	222	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	378	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:	2,563	18
Subtotal Water Losses:	2,941	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.)	385	29
Date of maximum: 08/21/2011		30
Cause of maximum: Flushing well one after maintenance		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	33
Date of minimum: 12/19/2011		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	34,108	35
If water is purchased:		36
Vendor Name: WAUSAUKEE FIRE DISTRICT/NE ASPHALT/RANGER CITY		37
Point of Delivery: FIRE HYDRANT		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	1	40
Number of service breaks repaired this year:		41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	570	43
Outside municipality?		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)	
WELL #1	1	50	20	228,000	Yes	1
WELL #3	3	72	12	259,200	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	3	IRE PROTECTION SYSTEM	1
Location	WELL	WELL	DIRECT	2
Purpose	P	S	B	3
Destination	R	D	D	4
Pump Manufacturer	U S MOTOR	GOULOS	SINGER	5
Year Installed	1964	1995	1973	6
Type	VERTICAL TURBINE	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	180	1,500	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	GENERAL ELECTRIC	9
Year Installed	1964	1995	1973	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	0	150	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26
Footnotes				27
				28

RESERVOIRS, STANDPIPES 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)	
	2	2001	ET	STEEL	170	150000	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
2	2001	288	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input 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			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	S	1.750	1,366				1,366	1
M	T	6.000	42,042				42,042	2
M	T	8.000	5,897				5,897	3
M	D	10.000	1,700				1,700	4
M	D	12.000	2,083				2,083	5
Total Within Municipality			53,088	0	0	0	53,088	
Total Utility			53,088	0	0	0	53,088	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	287				287	2	1
M	1.000	18				18		2
M	1.500	1				1		3
M	2.000	5				5		4
M	4.000	1				1		5
M	6.000	1				1		6
Total Utility		313	0	0	0	313	2	

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	327	12	4		335	5	1
0.750	0				0	0	2
1.000	23				23	0	3
1.500	8				8	0	4
2.000	2				2	0	5
3.000	2				2	2	6
Total:	362	12	4	0	370	7	

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	230	45	1	6	0	53	335	1
0.750	0	0	0	0	0	0	0	2
1.000	0	16	0	3	0	4	23	3
1.500	0	5	1	0	0	2	8	4
2.000	0	0	1	1	0	0	2	5
3.000	0	0	0	2	0	0	2	6
Total:	230	66	3	12	0	59	370	

METERS

Meters (Page W-23)

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

All meters are scheduled to be replaced every 20 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.

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	3				3	1
Within Municipality	71				71	2
Total Fire Hydrants	74	0	0	0	74	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	74
Number of distribution system valves end of year:	82
Number of distribution valves operated during year:	82

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 CONSERVATION PROGRAMS

1. List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives.

2. If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on ScheduleW-05 (Account 691 for class D utilities).

Item (a)	Expenditures (b)	Number of Rebates (c)
Administrative and General Expenses		
Program Administration		1
Customer Outreach & Education		2
Other Program Costs		3
Subtotal Administrative and General Expenses	0	
Customer Incentives		
Residential Toilets		4
Multifamily/Commercial Toilets		5
Faucets		6
Showerheads		7
Clothes Washers		8
Dishwashers		9
Cost Sharing Projects (Nonresidential Customers)		10
Other Incentives		11
Subtotal Customer Incentives	0	
Total Conservation Expenditures	0	

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)
Marinette County	
Villages	
WAUSAUKEE	325
Total Villages:	325
Total Marinette County:	325
 Total Company:	 325