



3015 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF MARATHON WATER & SEWER UTILITY

Principal Office: 311 WALNUT STREET
P.O. BOX 487
MARATHON, WI 54448

For the Year Ended: DECEMBER 31, 2006

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Full-Time Employees (FTE)	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF MARATHON WATER & SEWER UTILITY

Utility Address: 311 WALNUT STREET
P.O. BOX 487
MARATHON, WI 54448

When was utility organized? 7/1/1933

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS INGEBORG VAN KAMPEN CMC
Title: VILLAGE CLERK/TREASURER-ADMINISTRATOR

Office Address:

311 WALNUT STREET
P.O. BOX 487
MARATHON, WI 54448

Telephone: (715) 443 - 2221

Fax Number: (715) 443 - 3653

E-mail Address: MARATHONCITY@PCPROS.NET

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

Name: JASON HILGER
Title: MANAGER

Office Address: SCHENCK SC
2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 455 - 4153

Fax Number: (920) 436 - 7808

E-mail Address: jason.hilger@schencksolutions.com

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

Name: JOHN SMALL
Title: VILLAGE PRESIDENT

Office Address:
311 WALNUT STREET
P.O. BOX 487
MARATHON, WI 54448

Telephone: (715) 443 - 2221

Fax Number: (715) 443 - 3653

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JASON HILGER

Title: MANAGER

Office Address: SCHENCK SC
2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 455 - 4153

Fax Number: (920) 436 - 7808

E-mail Address: jason.hilger@schencksolutions.com

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: LARRY HEINDL

Title: WATER SUPERINTENDANT

Office Address:
311 WALNUT ST
P.O. BOX 487
MARATHON, WI 54448

Telephone: (715) 443 - 2221

Fax Number: (715) 443 - 3653

E-mail Address:

Name of utility commission/committee: MARATHON WATER & SEWER COMMISSION

Names of members of utility commission/committee:

- A CRABB, CHAIRMAN
 - MR CHARLES DEININGER, MEMBER
 - D MASON, MEMBER
 - MR JOHN SMALL, VILLAGE PRESIDENT
 - MRS INGEBORG VAN KAMPEN, SECRETARY-TREASURER, ADMIN
-

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

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:

IDENTIFICATION AND OWNERSHIP

Firm Name: SCHENCK SC
2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Contact Person: MR JASON S HILGER

Title: MANAGER

Telephone: (715) 455 - 4153

Fax Number: (715) 436 - 7808

E-mail Address: jason.hilger@schencksolutions.com

Contract/Agreement beginning-ending dates: 1/1/2006 12/31/2006

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

Audit Report Preparation

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	317,849	292,116	1
Operating Expenses:			
Operation and Maintenance Expense (401)	191,719	191,661	2
Depreciation Expense (403)	48,514	46,183	3
Amortization Expense (404)	0	0	4
Taxes (408)	82,817	93,701	5
Total Operating Expenses	323,050	331,545	
Net Operating Income	(5,201)	(39,429)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(5,201)	(39,429)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,810	3,851	9
Miscellaneous Nonoperating Income (421)	46,126	149,810	10
Total Other Income	51,936	153,661	
Total Income	46,735	114,232	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(24,171)	(24,171)	11
Other Income Deductions (426)	86,093	86,584	12
Total Miscellaneous Income Deductions	61,922	62,413	
Income Before Interest Charges	(15,187)	51,819	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	37,467	44,509	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	37,467	44,509	
Net Income	(52,654)	7,310	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,499,159	4,524,374	19
Balance Transferred from Income (433)	(52,654)	7,310	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	32,525	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	4,446,505	4,499,159	

INCOME STATEMENT ACCOUNT DETAILS

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	317,849		317,849	1
Total (Acct. 400):	317,849	0	317,849	
Operation and Maintenance Expense (401):				
Derived	191,719		191,719	2
Total (Acct. 401):	191,719	0	191,719	
Depreciation Expense (403):				
Derived	48,514		48,514	3
Total (Acct. 403):	48,514	0	48,514	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	82,817		82,817	5
Total (Acct. 408):	82,817	0	82,817	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(5,201)	0	(5,201)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST	5,810	0	5,810	10
Total (Acct. 419):	5,810	0	5,810	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

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):			
SEWER INCOME	46,126	0	46,126 12
Total (Acct. 421):	46,126	0	46,126
TOTAL OTHER INCOME:	51,936	0	51,936

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(24,171)	[REDACTED]	(24,171) 13
NONE	0	0	0 14
Total (Acct. 425):	(24,171)	0	(24,171)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	86,093	86,093 15
NONE	0	0	0 16
Total (Acct. 426):	0	86,093	86,093
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(24,171)	86,093	61,922

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	37,467	[REDACTED]	37,467 17
Total (Acct. 427):	37,467	0	37,467
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	37,467	0	37,467
NET INCOME:	33,439	(86,093)	(52,654)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	874,174	3,624,985	4,499,159 23
Total (Acct. 216):	874,174	3,624,985	4,499,159
Balance Transferred from Income (433):			
Derived	33,439	(86,093)	(52,654) 24
Total (Acct. 433):	33,439	(86,093)	(52,654)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	907,613	3,538,892	4,446,505

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	317,849	0	0	0	317,849	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 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	317,849	0	0	0	317,849	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,245,139	5,220,115	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,005,028	872,305	2
Net Utility Plant	4,240,111	4,347,810	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,561,022	4,561,022	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	943,451	838,052	4
Net Nonutility Property	3,617,571	3,722,970	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	99,726	7
Total Other Property and Investments	3,617,571	3,822,696	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	201,637	44,529	8
Temporary Cash Investments (132)		107,274	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	73,911	53,727	11
Other Accounts Receivable (143)	82,645	81,750	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	18,743	14,553	15
Prepayments (165)	3,986	5,071	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	380,922	306,904	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	8,238,604	8,477,410	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,017,439	2,017,439	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	4,446,505	4,499,159	23
Total Proprietary Capital	6,463,944	6,516,598	
LONG-TERM DEBT			
Bonds (221)	1,330,357	1,413,237	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,330,357	1,413,237	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	25,434	14,310	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	89,448	31
Interest Accrued (237)	7,968	8,745	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	33,402	112,503	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	410,901	435,072	36
Total Deferred Credits	410,901	435,072	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	8,238,604	8,477,410	

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	5,220,115	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 (100.1)	2,154,609	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	3,090,530	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	5,245,139	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 (110.1)	187,428	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	817,600	0	0	0	12
Total Accumulated Provision	1,005,028	0	0	0	
Net Utility Plant	4,240,111	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)	139,298				139,298	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	48,514				48,514	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,236				1,236	6
Accruals charged other						7
accounts (specify):						8
Sewer Plant Depreciation	0				0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	49,750	0	0	0	49,750	16
Debits during year						17
Book cost of plant retired	1,620				1,620	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,620	0	0	0	1,620	25
Balance end of year (110.1)	187,428	0	0	0	187,428	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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 (110.1)	733,007				733,007	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	86,093				86,093	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
Sewer Plant Depreciation	0				0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	86,093	0	0	0	86,093	16
Debits during year						17
Book cost of plant retired	1,500				1,500	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,500	0	0	0	1,500	25
Balance end of year (110.1)	817,600	0	0	0	817,600	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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	3,089,362			3,089,362	1
Other (specify):					
NONREGULATED & CONTRIBUTED BY CIA	1,471,660			1,471,660	2
Total Nonutility Property (121)	4,561,022	0	0	4,561,022	
Less accum. prov. depr. & amort. (122)	838,052	105,399		943,451	3
Net Nonutility Property	3,722,970	(105,399)	0	3,617,571	

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

Particulars (a)	Amount (b)	
Balance first of year	0	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 for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	16,593	12,390
Sewer utility	2,150	2,163
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	18,743	14,553

**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			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,017,439	1
Changes during year (explain):		2
Balance end of year	<u><u>2,017,439</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)	
CLEAN WATER REVENUE BONDS-SEWER	10/27/1999	05/01/2019	2.97%	1,330,357	1
Total Bonds (Account 221):				1,330,357	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	89,448	1
Accruals:		
Charged water department expense	81,971	2
Charged electric department expense		3
Charged sewer department expense	1,236	4
Other (explain):		
NONE		5
Total Accruals and other credits	83,207	
Taxes paid during year:		
County, state and local taxes	167,991	6
Social Security taxes	4,429	7
PSC Remainder Assessment	235	8
Other (explain):		
NONE		9
Total payments and other debits	172,655	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

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)					
REVENUE BONDS	8,745	37,467	38,244	7,968	1
Subtotal	8,745	37,467	38,244	7,968	
Advances from Municipality (223)					
G.O. DEBT ISSUES	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
OTHER LONG-TERM DEBT	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	8,745	37,467	38,244	7,968	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	73,911	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	73,911	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	82,645	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	82,645	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
INSURANCE	3,986	13
Total (Acct. 165):	3,986	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	410,901	17
NONE		18
Total (Acct. 253):	410,901	

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 (100.1)	2,141,347	0	0	0	2,141,347	1
Materials and Supplies	14,491	0	0	0	14,491	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	163,363	0	0	0	163,363	4
Customer Advances for Construction					0	5
Regulatory Liability	422,986	0	0	0	422,986	6
					0	7
Average Net Rate Base	1,569,489	0	0	0	1,569,489	
Net Operating Income	(5,201)	0	0	0	(5,201)	8
Net Operating Income as a percent of Average Net Rate Base	-0.33%	N/A	N/A	N/A	-0.33%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

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

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

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

**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	435,072	0	0	0	435,072	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	24,171	0	0	0	24,171	3
Other (specify):					0	4
Balance End of Year	410,901	0	0	0	410,901	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

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.

Sewer Charges Reveivable

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	315,814	290,022	1
Total Sales of Water	315,814	290,022	
Other Operating Revenues			
Forfeited Discounts (470)	799	1,312	2
Other Water Revenues (474)	1,236	782	3
Total Other Operating Revenues	2,035	2,094	
Total Operating Revenues	317,849	292,116	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	119,475	130,516	4
General Operating Expenses (680-690)	72,244	61,145	5
Total Operation and Maintenance Expenses	191,719	191,661	
Other Operating Expenses			
Depreciation Expense (403)	48,514	46,183	6
Amortization Expense (404)		0	7
Taxes (408)	82,817	93,701	8
Total Other Operating Expenses	131,331	139,884	
Total Operating Expenses	323,050	331,545	
NET OPERATING INCOME	(5,201)	(39,429)	

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 (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

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				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	497	22,684	97,812	4
Commercial	75	10,350	31,922	5
Industrial	18	28,338	59,080	6
Total Metered Sales to General Customers (461)	590	61,372	188,814	
Private Fire Protection Service (462)	4		8,955	7
Public Fire Protection Service (463)	1		105,315	8
Other Sales to Public Authorities (464)	12	3,315	10,859	9
Sales to Irrigation Customers (465)	4	230	1,871	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	611	64,917	315,814	

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	105,315	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	105,315	
Forfeited Discounts (470):		
Customer late payment charges	799	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	799	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,236	7
Other (specify): NONE		8
Total Other Water Revenues (474)	1,236	

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)	45,977	43,344	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	16,118	18,355	3
Chemicals (630)	14,565	19,568	4
Supplies and Expenses (640)	19,391	26,774	5
Repairs of Water Plant (650)	23,424	22,475	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	119,475	130,516	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	23,481	18,113	8
Office Supplies and Expenses (681)		0	9
Outside Services Employed (682)	7,329	7,006	10
Insurance Expense (684)	3,060	2,446	11
Employees Pensions and Benefits (686)	38,374	33,580	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	72,244	61,145	
Total Operation and Maintenance Expenses	191,719	191,661	

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		79,389	89,447	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,236	446	2
Net property tax equivalent		78,153	89,001	
Social Security		4,429	4,429	3
PSC Remainder Assessment		235	271	4
Other (specify): NONE			0	5
Total tax expense		82,817	93,701	

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			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218962				3
County tax rate	mills		6.831037				4
Local tax rate	mills		7.185254				5
School tax rate	mills		10.468241				6
Voc. school tax rate	mills		2.351157				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.054651				10
Less: state credit	mills		1.415302				11
Net tax rate	mills		25.639349				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.185254				14
Combined School Tax Rate	mills		12.819398				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.004652				17
Total Tax Rate	mills		27.054651				18
Ratio of Local and School Tax to Total	dec.		0.739416				19
Total tax net of state credit	mills		25.639349				20
Net Local and School Tax Rate	mills		18.958155				21
Utility Plant, Jan. 1	\$	5,220,115	5,220,115				22
Materials & Supplies	\$	12,390	12,390				23
Subtotal	\$	5,232,505	5,232,505				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,232,505	5,232,505				26
Assessment Ratio	dec.		0.800300				27
Assessed Value	\$	4,187,574	4,187,574				28
Net Local & School Rate	mills		18.958155				29
Tax Equiv. Computed for Current Year	\$	79,389	79,389				30
Tax Equivalent per 1994 PSC Report	\$	43,656					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	79,389					34

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 account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	40,857		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	40,857	0	
PUMPING PLANT			
Land and Land Rights (320)	24,450		12
Structures and Improvements (321)	82,019		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	4,787		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	28,757		17
Diesel Pumping Equipment (326)	57,333		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	173		20
Total Pumping Plant	197,519	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	65,000		21
Structures and Improvements (331)	58,068		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	123,068	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			40,857 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	40,857
PUMPING PLANT			
Land and Land Rights (320)			24,450 12
Structures and Improvements (321)			82,019 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			4,787 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			28,757 17
Diesel Pumping Equipment (326)			57,333 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			173 20
Total Pumping Plant	0	0	197,519
WATER TREATMENT PLANT			
Land and Land Rights (330)			65,000 21
Structures and Improvements (331)			58,068 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	123,068

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 account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	69,436		26
Transmission and Distribution Mains (343)	1,392,086	25,594	27
Fire Mains (344)	0		28
Services (345)	48,476		29
Meters (346)	43,734	2,550	30
Hydrants (348)	100,685		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,654,417	28,144	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	12,120		36
Transportation Equipment (373)	23,592		37
Other General Equipment (379)	76,512		38
Other Tangible Property (390)	0		39
Total General Plant	112,224	0	
Total utility plant in service directly assignable	2,128,085	28,144	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,128,085	28,144	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			69,436 26
Transmission and Distribution Mains (343)	1,500		1,416,180 27
Fire Mains (344)			0 28
Services (345)			48,476 29
Meters (346)	120		46,164 30
Hydrants (348)			100,685 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,620	0	1,680,941
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			12,120 36
Transportation Equipment (373)			23,592 37
Other General Equipment (379)			76,512 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	112,224
Total utility plant in service directly assignable	1,620	0	2,154,609
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,620	0	2,154,609

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 account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	191,953		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	191,953	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	215,645		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	400,000		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	615,645	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	232,268		22
Water Treatment Equipment (332)	627,554		23
Total Water Treatment Plant	859,822	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			191,953 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	191,953
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			215,645 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			400,000 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	615,645
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			232,268 22
Water Treatment Equipment (332)			627,554 23
Total Water Treatment Plant	0	0	859,822

**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 account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	200,000		26
Transmission and Distribution Mains (343)	985,747		27
Fire Mains (344)	0		28
Services (345)	124,897		29
Meters (346)	11,050		30
Hydrants (348)	13,200		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,334,894	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	89,716		39
Total General Plant	89,716	0	
Total utility plant in service directly assignable	3,092,030	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,092,030	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			200,000 26
Transmission and Distribution Mains (343)	1,500		984,247 27
Fire Mains (344)			0 28
Services (345)			124,897 29
Meters (346)			11,050 30
Hydrants (348)			13,200 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,500	0	1,333,394
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			89,716 39
Total General Plant	0	0	89,716
Total utility plant in service directly assignable	1,500	0	3,090,530
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,500	0	3,090,530

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			5,690	5,690	1
February			5,049	5,049	2
March			6,025	6,025	3
April			6,276	6,276	4
May			6,720	6,720	5
June			7,420	7,420	6
July			8,541	8,541	7
August			8,039	8,039	8
September			7,157	7,157	9
October			6,925	6,925	10
November			6,008	6,008	11
December			5,993	5,993	12
Total annual pumpage	0	0	79,843	79,843	
Less: Water sold				64,917	13
Volume pumped but not sold				14,926	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				500	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				500	19
Volume pumped but unaccounted for				14,426	20
Percent of water lost				18%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				349	24
Date of maximum: 7/11/2006					25
Cause of maximum:					26
Refilling Reservoir after Cleaning					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				108	27
Date of minimum: 2/7/2006					28
Total KWH used for pumping for the year				235,247	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
SHALLOW WELL, RIVER ROAD	NO 1	82	8	650	Yes	1
SHALLOW WELL, RIVER ROAD	NO 3	82	12	850	Yes	2
RIVER ROAD, STHY 107	NO 4	90	12	400	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NO 1	NO 3	NO 4	1
Location	MARATHON	MARATHON	MARATHON	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE-NORTHWEST	US MOTORS	5
Year Installed	1993	1975	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	280	310	400	8
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE-NORTHWEST	MARATHON	9 10
Year Installed	1993	1975	1994	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	1	1	1	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO. 10	NO. 11	NO. 12	14
Location	MARATHON	MARATHON	MARATHON	15
Purpose	B	B	B	16
Destination	T	T	T	17
Pump Manufacturer	PEERLESS	EBARA	EBARA	18
Year Installed	2000	2000	2000	19
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	750	50	80	21
Pump Motor or Standby Engine Mfr	MARATHON	EBARA	EBARA	22 23
Year Installed	2000	2000	2000	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	1	2	26

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	NO. 13	NO. 6	NO. 7	1
Location	MARATHON	MARATHON	MARATHON	2
Purpose	B	B	B	3
Destination	T	D	D	4
Pump Manufacturer	EBARA	PEERLESS	PEERLESS	5
Year Installed	2000	2000	2000	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	80	600	600	8
Pump Motor or Standby Engine Mfr	EBARA	MARATHON	MARATHON	9 10
Year Installed	2000	2000	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	2	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO. 8	NO. 9		14
Location	MARATHON	MARATHON		15
Purpose	B	B		16
Destination	D	T		17
Pump Manufacturer	PEERLESS	PEERLESS		18
Year Installed	2000	2000		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	600	750		21
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON		22 23
Year Installed	2000	2000		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	40	15		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO 1	NO 2	NO 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1935	1978	1978	4
Primary material (earthen, steel, concrete, other)	OTHER	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	60	40	1	6
Total capacity in gallons (actual)	76,000	300,000	75,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	OTHER			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

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.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	732	0	0	0	732	1
M	D	2.000	1,291	0	0	0	1,291	2
M	D	4.000	410	0	0	0	410	3
M	D	6.000	57,042	60	25	0	57,077	4
M	S	6.000	600	0	0	0	600	5
P	D	6.000	0	0	0	0	0	6
M	D	8.000	11,004	0	0	0	11,004	7
M	S	8.000	2,240	0	0	0	2,240	8
P	D	8.000	0	0	0	0	0	9
M	D	10.000	5,915	0	0	0	5,915	10
M	D	12.000	8,966	0	0	0	8,966	11
Total Within Municipality			88,200	60	25	0	88,235	
Total Utility			88,200	60	25	0	88,235	

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	0.625	628	0	0	0	628	73	1
M	1.000	19	0	0	0	19	0	2
M	1.250	2	0	0	0	2	0	3
M	1.500	10	0	0	0	10	0	4
M	2.000	12	0	0	0	12	3	5
M	3.000	3	0	0	0	3	0	6
M	4.000	1	0	0	0	1	1	7
M	6.000	18	0	0	0	18	15	8
M	8.000	4	0	0	0	4	4	9
M	10.000	2	0	0	0	2	0	10
Total Utility		699	0	0	0	699	96	

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.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

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	605	16	9	0	612	65	1
1.000	26	5	1	0	30	2	2
1.250	2	0	0	0	2	0	3
1.500	10	0	0	0	10	4	4
2.000	8	0	0	0	8	7	5
3.000	4	2	2	0	4	4	6
4.000	0	0	0	0	0	0	7
Total:	655	23	12	0	666	82	

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	498	53	10	4	0	47	612	1
1.000	0	11	13	1	0	5	30	2
1.250	0	1	0	0	0	1	2	3
1.500	0	3	4	2	0	1	10	4
2.000	0	5	1	1	0	1	8	5
3.000	0	1	1	2	0	0	4	6
4.000	0	0	0	0	0	0	0	7
Total:	498	74	29	10	0	55	666	

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	127				127	2
Total Fire Hydrants	127	0	0	0	127	
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:	127
Number of distribution system valves end of year:	313
Number of distribution valves operated during year:	303

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

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

Financed by village

Meters (Page W-19)

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
