



3015 (02-05-09)

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, 2008

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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: DAVID JOSWIAK

Title: VILLAGE ADMINISTRATOR/CLERK/TREASURER

Office Address:

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

Telephone: (715) 443 - 2221

Fax Number: (715) 443 - 3653

Email Address: djoswiak@marathoncity.org

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: (920) 455 - 4153

Fax Number: (920) 617 - 2496

Email Address: jason.hilger@schencksolutions.com

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

Name: ANDY BERENS

Title: CHAIRMAN OF COMMISSION

Office Address:

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

Telephone: (715) 443 - 2221

Fax Number: (715) 443 - 3653

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: JASON HILGER

Title: MANAGER

Office Address: SCHENCK SC

2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (920) 455 - 4153

Fax Number: (920) 617 - 2496

Email Address: jason.hilger@schencksolutions.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/23/2008

Period covered by most recent audit: 2007 (2008 IN PROGRESS)

Names and titles of utility management including manager or superintendent:

Name: LARRY HEINDL

Title: WATER SUPERINTENDENT

Office Address:

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

Telephone: (715) 443 - 2221

Fax Number: (715) 443 - 3653

Email Address:

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

Names of members of utility commission/committee:

- MR ANDY BERENS, MEMBER, CHAIRMAN
- MR RYAN DALLMAN, MEMBER
- MR CHARLES DEININGER, MEMBER
- MS EILEEN FRANKE, MEMBER
- MR JOHN SMALL, MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	418,631	431,082	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	175,757	182,032	2
Depreciation Expense (403)	49,957	47,503	3
Amortization Expense (404-407)	0		4
Taxes (408)	90,163	86,099	5
Total Operating Expenses	315,877	315,634	
Net Operating Income	102,754	115,448	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	102,754	115,448	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,222	949	10
Miscellaneous Nonoperating Income (421)	115,187	92,264	11
Total Other Income	116,409	93,213	
Total Income	219,163	208,661	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(24,171)	(24,171)	12
Other Income Deductions (426)	87,588	87,468	13
Total Miscellaneous Income Deductions	63,417	63,297	
Income Before Interest Charges	155,746	145,364	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	35,120	37,708	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	35,120	37,708	
Net Income	120,626	107,656	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,554,161	4,446,505	20
Balance Transferred from Income (433)	120,626	107,656	21
Miscellaneous Credits to Surplus (434)	24,340	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		25
Total Unappropriated Earned Surplus End of Year (216)	4,699,127	4,554,161	

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	418,631	0	418,631	1
Total (Acct. 400):	418,631	0	418,631	
Operation and Maintenance Expense (401-402):				
Derived	175,757	0	175,757	2
Total (Acct. 401-402):	175,757	0	175,757	
Depreciation Expense (403):				
Derived	49,957	0	49,957	3
Total (Acct. 403):	49,957	0	49,957	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	90,163	0	90,163	5
Total (Acct. 408):	90,163	0	90,163	
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:	102,754	0	102,754	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST	1,222		1,222	11
Total (Acct. 419):	1,222	0	1,222	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		63,471	63,471	12
SEWER NET INCOME	28,942	22,774	51,716	13
Total (Acct. 421):	28,942	86,245	115,187	
TOTAL OTHER INCOME:	30,164	86,245	116,409	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(24,171)	0	(24,171)	14
NONE			0	15
Total (Acct. 425):	(24,171)	0	(24,171)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	87,588	87,588	16
NONE			0	17
Total (Acct. 426):	0	87,588	87,588	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(24,171)	87,588	63,417	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	35,120	0	35,120	18
Total (Acct. 427):	35,120	0	35,120	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	35,120	0	35,120	
NET INCOME:	121,969	(1,343)	120,626	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,081,643	3,472,518	4,554,161	24
Total (Acct. 216):	1,081,643	3,472,518	4,554,161	
Balance Transferred from Income (433):				
Derived	121,969	(1,343)	120,626	25
Total (Acct. 433):	121,969	(1,343)	120,626	
Miscellaneous Credits to Surplus (434):				
P/Y CORRECTION TO ACCUMULATED DEPRECIATION	24,340		24,340	* 26
Total (Acct. 434):	24,340	0	24,340	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,227,952	3,471,175	4,699,127	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$2,000, please explain fully.
See line 24 of schedule F-10.

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	418,631	0	0	0	418,631	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	418,631	0	0	0	418,631	

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	2.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	5,606,608	5,467,085	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,273,495	1,165,525	2
Net Utility Plant	4,333,113	4,301,560	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,579,376	4,561,022	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,128,257	1,025,796	4
Net Nonutility Property	3,451,119	3,535,226	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	3,451,119	3,535,226	
CURRENT AND ACCRUED ASSETS			
Cash (131)	305,080	214,681	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	82,438	84,813	15
Other Accounts Receivable (143)	82,439	84,813	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	16,860	13,743	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	2,168	2,355	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	488,985	400,405	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	8,273,217	8,237,191	

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	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	4,699,127	4,554,161	35
Total Proprietary Capital	6,716,566	6,571,600	
LONG-TERM DEBT			
Bonds (221)	1,157,140	1,245,015	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	1,157,140	1,245,015	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	30,072	26,414	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	6,880	7,432	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	36,952	33,846	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	362,559	386,730	49
Total Deferred Credits	362,559	386,730	
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	8,273,217	8,237,191	

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	5,467,085	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)	2,498,014	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,108,594	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	5,606,608	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)	346,958	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	926,537	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	1,273,495	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	4,333,113	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)	236,157				236,157	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	49,957				49,957	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,390				1,390	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Adjust a/d between contributed and	63,089				63,089	12
noncontributed.					0	13
					0	14
					0	15
Total credits	114,436	0	0	0	114,436	16
Debits during year						17
Book cost of plant retired	3,635				3,635	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	3,635	0	0	0	3,635	25
Balance end of year (111.1)	346,958	0	0	0	346,958	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)	929,368				929,368	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	87,588				87,588	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	87,588	0	0	0	87,588	16
Debits during year						17
Book cost of plant retired	2,990				2,990	18
Cost of removal					0	19
Other debits (specify):						20
Adjust a/d between contributed and					0	21
noncontributed	63,089	63,089			63,089	22
adjust a/d per PSC to depreciation					0	23
schedule	24,340				24,340	24
Total debits	90,419	0	0	0	90,419	25
Balance end of year (111.2)	926,537	0	0	0	926,537	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	3,089,362	22,774	4,420	3,107,716	1
NONREGULATED & CONTRIBUTED BY CIA	1,471,660			1,471,660	2
Total Nonutility Property (121)	4,561,022	22,774	4,420	4,579,376	
Less accum. prov. depr. & amort. (122)	1,025,796	106,881	4,420	1,128,257	3
Net Nonutility Property	3,535,226	(84,107)	0	3,451,119	

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	0
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	0
Balance end of year	0

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	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	15,827	11,593
Sewer utility (154)	1,033	2,150
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	16,860	13,743

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,017,439	1
Changes during year (explain):		
NONE	0	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	2.96%	1,157,140	1
Total Bonds (Account 221):				1,157,140	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	90,163	2
Charged electric department expense		3
Charged sewer department expense	430	4
Other (explain):		
NONE		5
Total Accruals and other credits	90,593	
Taxes paid during year:		
County, state and local taxes	84,353	6
Social Security taxes	5,764	7
PSC Remainder Assessment	476	8
Other (explain):		
NONE		9
Total payments and other debits	90,593	
Balance end of year	0	

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)					
REVENUE BONDS	7,432	35,120	35,672	6,880	1
Subtotal	7,432	35,120	35,672	6,880	
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	7,432	35,120	35,672	6,880	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	82,438	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	82,438	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	82,439	12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	82,439	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
INSURANCE	2,168	16
Total (Acct. 165):	2,168	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

	Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):		0
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):		0
Other Deferred Credits (253):		
Regulatory Liability		362,559 23
NONE		24
Total (Acct. 253):		362,559

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.

(143) Sewer accounts receivable.

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)	2,426,757	0	0	0	2,426,757	1
Materials and Supplies	13,710	0	0	0	13,710	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	291,557	0	0	0	291,557	4
Customer Advances for Construction					0	5
Regulatory Liability	374,644	0	0	0	374,644	6
NONE					0	7
Average Net Rate Base	1,774,266	0	0	0	1,774,266	
Net Operating Income	102,754	0	0	0	102,754	8
Net Operating Income as a percent of						
Average Net Rate Base	5.79%	N/A	N/A	N/A	5.79%	

**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	386,730	0	0	0	386,730	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	362,559	0	0	0	362,559	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	415,503	427,980	1
Total Sales of Water	415,503	427,980	
Other Operating Revenues			
Forfeited Discounts (470)	1,475	1,094	2
Rents from Water Property (472)			3
Interdepartmental Rents (473)			4
Other Water Revenues (474)	1,653	2,008	5
Total Other Operating Revenues	3,128	3,102	
Total Operating Revenues	418,631	431,082	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	102,749	128,561	6
General Operating Expenses (680-691)	73,008	53,471	7
Total Operation and Maintenance Expenses	175,757	182,032	
Other Operating Expenses			
Depreciation Expense (403)	49,957	47,503	8
Amortization Expense (404-407)			9
Taxes (408)	90,163	86,099	10
Total Other Operating Expenses	140,120	133,602	
Total Operating Expenses	315,877	315,634	
NET OPERATING INCOME	102,754	115,448	

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. 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 (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)	503	21,729	5
Commercial (461.2)	69	10,057	6
Industrial (461.3)	23	25,042	7
Public Authority (461.4)	10	2,843	8
Total Metered Sales to General Customers (461)	605	59,671	261,261
Private Fire Protection Service (462)	4		9
Public Fire Protection Service (463)	1		10
Other Water Sales (465)	4	273	11
Sales for Resale (466)		0	12
Interdepartmental Sales (467)			13
Total Sales of Water	614	59,944	415,503

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	137,405	3
NONE		4
Total Public Fire Protection Service (463)	137,405	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,475	6
Other (specify):		
Total Forfeited Discounts (470)	1,475	
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):		
MISC WATER REVENUES	884	9
Return on net investment in meters charged to sewer department	769	10
Other (specify):		
Total Other Water Revenues (474)	1,653	

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)	46,961	48,433	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	21,563	22,738	3
Chemicals (630)	7,942	13,080	* 4
Supplies and Expenses (640)	14,878	16,807	5
Repairs of Water Plant (650)	11,405	27,284	* 6
Transportation Expenses (660)	0	219	7
Total Plant Operation and Maintenance Expenses	102,749	128,561	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	38,652	21,381	* 8
Office Supplies and Expenses (681)	847	226	9
Outside Services Employed (682)	6,886	2,454	* 10
Insurance Expense (684)	1,188	2,023	11
Employees Pensions and Benefits (686)	25,384	27,257	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	51	130	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	73,008	53,471	
Total Operation and Maintenance Expenses	175,757	182,032	

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.

(630) Less chemicals needed in 2008 compared to prior year due to possible contamination issues in prior year.

(650) Repairs of water plant included \$22,000 of well testing in 2007. This account decreased in 2008 because this well testing was no longer necessary.

(680) Administrative and general salaries increased over the amount reported for 2007 because the Village did not have an administrator for all of the calendar year 2007. They did have an administrator for all of 2008.

(682) Outside services increased in 2008 because of legal fees paid for a water contamination lawsuit.

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		84,353	82,475	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		430	1,286	2
Net property tax equivalent		83,923	81,189	
Social Security		5,764	4,536	3
PSC Remainder Assessment		476	374	4
Other (specify): NONE			0	5
Total tax expense		90,163	86,099	

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							
State tax rate	mills		0.219871				2
County tax rate	mills		6.720340				3
Local tax rate	mills		7.466887				4
School tax rate	mills		11.492717				5
Voc. school tax rate	mills		2.395844				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		28.295659				9
Less: state credit	mills		1.864984				10
Net tax rate	mills		26.430675				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		7.466887				12
Combined School Tax Rate	mills		13.888561				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		21.355448				15
Total Tax Rate	mills		28.295659				16
Ratio of Local and School Tax to Total	dec.		0.754725				17
Total tax net of state credit	mills		26.430675				18
Net Local and School Tax Rate	mills		19.947898				19
Utility Plant, Jan. 1	\$	5,467,085	5,467,085				20
Materials & Supplies	\$	11,593	11,593				21
Subtotal	\$	5,478,678	5,478,678				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	5,478,678	5,478,678				24
Assessment Ratio	dec.		0.771844				25
Assessed Value	\$	4,228,685	4,228,685				26
Net Local & School Rate	mills		19.947898				27
Tax Equiv. Computed for Current Year	\$	84,353	84,353				28
Tax Equivalent per 1994 PSC Report	\$	43,656					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	84,353					31
Footnotes							32

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)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	40,857				40,857	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	40,857	0	0	0	40,857	
PUMPING PLANT						
Land and Land Rights (320)	24,450				24,450	11
Structures and Improvements (321)	82,019				82,019	12
Other Power Production Equipment (323)	4,787				4,787	13
Electric Pumping Equipment (325)	28,757				28,757	14
Diesel Pumping Equipment (326)	57,333				57,333	15
Other Pumping Equipment (328)	173				173	16
Total Pumping Plant	197,519	0	0	0	197,519	
WATER TREATMENT PLANT						
Land and Land Rights (330)	65,000				65,000	17
Structures and Improvements (331)	58,068				58,068	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	123,068	0	0	0	123,068	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	69,436				69,436	24
Transmission and Distribution Mains (343)	1,612,149	125,433	2,990		1,734,592	25
Services (345)	48,476	248			48,724	26
Meters (346)	47,337	7,028	645		53,720	27
Hydrants (348)	104,435	7,655			112,090	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,881,833	140,364	3,635	0	2,018,562	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)	12,120				12,120	33
Transportation Equipment (392)	23,592				23,592	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)	76,512	5,784			82,296	41
Total General Plant	112,224	5,784	0	0	118,008	
Total utility plant in service directly assignable	2,355,501	146,148	3,635	0	2,498,014	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,355,501	146,148	3,635	0	2,498,014	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	191,953				191,953	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	191,953	0	0	0	191,953	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	215,645				215,645	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	400,000				400,000	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	615,645	0	0	0	615,645	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	232,268				232,268	18
Sand or Other Media Filtration Equipment (332)	627,554				627,554	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	859,822	0	0	0	859,822	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	200,000				200,000	24
Transmission and Distribution Mains (343)	1,004,591		2,990		1,001,601	25
Services (345)	124,897				124,897	26
Meters (346)	11,010				11,010	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	13,950				13,950	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,354,448	0	2,990	0	1,351,458	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	89,716				89,716	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	89,716	0	0	0	89,716	
Total utility plant in service directly assignable	3,111,584	0	2,990	0	3,108,594	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,111,584	0	2,990	0	3,108,594	

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			5,199	5,199	1
February			5,078	5,078	2
March			5,263	5,263	3
April			5,253	5,253	4
May			6,119	6,119	5
June			6,713	6,713	6
July			7,206	7,206	7
August			7,357	7,357	8
September			6,152	6,152	9
October			6,267	6,267	10
November			5,352	5,352	11
December			5,289	5,289	12
Total annual pumpage	0	0	71,248	71,248	

WATER LOSS AND OTHER STATISTICS

1. 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.
2. For Gallons used for other system uses (line 10), 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.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	71,248	1
Less: Gallons (000's) used in the treatment process:	3,950	2
Subtotal: Gallons (000's) entering distribution system:	67,298	3
Less: Gallons (000's) sold:	59,944	4
Gallons (000's) entering distribution system but not sold:	7,354	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	500	7
Gallons (000's) used for fire protection:	106	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	100	10
Subtotal Estimated Usage:	706	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	150	13
Gallons (000's) lost due to service leaks or breaks:	150	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	6,348	17
Subtotal of Estimated Losses:	6,648	18
Percentage of water entering distribution system sold:	89%	19
Percentage of unaccounted for water:	9%	20
If more than 25%, indicate causes:		21
		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	343	28
Date of maximum: 05/16/2008		29
Cause of maximum: Flushing		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1	33
Date of minimum: 11/09/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	227,183	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	1	40
Number of service breaks repaired this year:	2	41
Population served (estimate the number of individuals served):		42
Inside municipality?	1,500	43
Outside municipality?	4	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
RIVER ROAD, STHY 107	NO 4	90	12	532,800	Yes	1
SHALLOW WELL, RIVER ROAD	NO 1	82	8	432,000	Yes	2
SHALLOW WELL, RIVER ROAD	NO 3	82	12	432,000	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	T	T	T	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
Year Installed	1993	1975	1994	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	1	1	1	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO. 10	NO. 11	NO. 12	15
Location	MARATHON	MARATHON	MARATHON	16
Purpose	B	B	B	17
Destination	T	T	T	18
Pump Manufacturer	PEERLESS	EBARA	EBARA	19
Year Installed	2000	2000	2000	20
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	21
Actual Capacity (gpm)	750	50	80	22
Pump Motor or Standby Engine Mfr	MARATHON	EBARA	EBARA	23
Year Installed	2000	2000	2000	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	1	2	26
Footnotes				27
				28

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
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO. 8	NO. 9		15
Location	MARATHON	MARATHON		16
Purpose	B	B		17
Destination	D	T		18
Pump Manufacturer	PEERLESS	PEERLESS		19
Year Installed	2000	2000		20
Type	VERTICAL TURBINE	VERTICAL TURBINE		21
Actual Capacity (gpm)	600	750		22
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON		23 24
Year Installed	2000	2000		25
Type	ELECTRIC	ELECTRIC		26
Horsepower	40	15		27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	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 4
Year constructed	2000	1978	1978	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	183	40	1	9 10
Total capacity in gallons (actual)	80,000	300,000	75,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			14 15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			16 17 18
Filters, type (gravity, pressure, other, none)	GRAVITY			19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6000			21 22 23
Is a corrosion control chemical used (yes, no)?	Y			24 25
Is water fluoridated (yes, no)?	Y			26 27
Footnotes				28

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.000	732				732	1
M	D	2.000	1,291				1,291	2
M	D	4.000	410				410	3
M	D	6.000	56,617	80	340		56,357	* 4
M	S	6.000	600				600	5
P	D	6.000	0				0	6
M	D	8.000	11,154				11,154	7
M	S	8.000	2,240	80			2,320	* 8
P	D	8.000	0				0	9
M	D	10.000	8,535				8,535	10
M	D	12.000	8,966	700			9,666	* 11
Total Within Municipality			90,545	860	340	0	91,065	
Total Utility			90,545	860	340	0	91,065	

WATER MAINS

Water Mains (Page W-19)

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

\$63,471 in new mains were financed by the TID and the other additions were financed by the Utility with cash on hand.

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				628	73	1
M	1.000	19				19		2
M	1.250	2				2		3
M	1.500	10				10		4
M	2.000	12				12	3	5
M	3.000	3				3		6
M	4.000	1				1	1	7
M	6.000	18	1			19	15	* 8
M	8.000	4	1			5	4	* 9
M	10.000	2				2		10
Total Utility		699	2	0	0	701	96	

WATER SERVICES

Water Services (Page W-20)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.
The additions for services were financed by the Utility with cash on hand.

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.
6. Do not include station meters in the meter inventory used to complete these tables.

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	618	27	11		634	63	1
1.000	30				30	1	2
1.250	2				2	0	3
1.500	10				10	1	4
2.000	8	1			9	0	5
3.000	5	1			6	5	6
4.000	0				0		7
6.000	0	1			1		8
8.000	0	1			1		9
Total:	673	31	11	0	693	70	

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	503	53	10	4	0	64	634	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	2	9	5
3.000	0	2	1	2	0	1	6	6
4.000	0	0	0	0	0	0	0	7
6.000					1	0	1	8
8.000					1	0	1	9
Total:	503	75	29	10	2	74	693	

METERS

Meters (Page W-21)

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

The Utility tests meters 1" or smaller every 10 years or replaces them 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.

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	130	3			133	2
Total Fire Hydrants	130	3	0	0	133	
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:	95
Number of distribution system valves end of year:	415
Number of distribution valves operated during year:	414