



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF MARATHON WATER & SEWER UTILITY

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

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For the Year Ended: DECEMBER 31, 2001

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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.*



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**IDENTIFICATION AND OWNERSHIP**

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**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:**

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**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

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

**Name:** LAURA GEURINK  
**Title:** ACCOUNTANT

**Office Address:** VIRCHOW, KRAUSE & CO, LLP

TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622 EXT 2322

**Fax Number:** (608) 249 - 8532

**E-mail Address:** lgeurink@virchowkrause.com

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

**Name:** CHARLES DEININGER  
**Title:** CHAIRMAN

**Office Address:**

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

**Telephone:** (715) 443 - 2221

**Fax Number:** (715) 443 - 3653

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** CHUCK CEDERGREN

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & CO, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** ccedergren@virchowkrause.com

**Date of most recent audit report:** 3/13/2002

**Period covered by most recent audit:** YEAR ENDED 12/31/01

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**Names and titles of utility management including manager or superintendent:**

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**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:**

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

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**Names of members of utility commission/committee:**

- A CRABB
  - MR CHARLES DEININGER, CHAIRMAN
  - D MASON
  - MR GARY RUPLINGER, VILLAGE PRESIDENT
  - MRS INGEBORG VAN KAMPEN, SECRETARY-TREASURER, ADMIN
- 

**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES

**Date of Ordinance:** 7/1/1968

**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	401,805	330,308	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	127,110	117,298	2
Depreciation Expense (403)	109,940	86,079	3
Amortization Expense (404)	0	0	4
Taxes (408)	58,673	43,598	5
<b>Total Operating Expenses</b>	<b>295,723</b>	<b>246,975</b>	
<b>Net Operating Income</b>	<b>106,082</b>	<b>83,333</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>106,082</b>	<b>83,333</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,142	2,162	9
Miscellaneous Nonoperating Income (421)	117,810	121,399	10
<b>Total Other Income</b>	<b>121,952</b>	<b>123,561</b>	
<b>Total Income</b>	<b>228,034</b>	<b>206,894</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>228,034</b>	<b>206,894</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	51,667	49,458	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	30,309	11,156	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		33,988	18
<b>Total Interest Charges</b>	<b>81,976</b>	<b>26,626</b>	
<b>Net Income</b>	<b>146,058</b>	<b>180,268</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	426,176	245,908	19
Balance Transferred from Income (433)	146,058	180,268	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>572,234</b>	<b>426,176</b>	

### 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)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	4,142	4
<b>Total (Acct. 419):</b>	<b>4,142</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER INCOME	117,810	5
<b>Total (Acct. 421):</b>	<b>117,810</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	401,805	0	0	0	<b>401,805</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>401,805</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>401,805</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,781,896	3,741,867	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	445,936	334,865	2
<b>Net Utility Plant</b>	<b>3,335,960</b>	<b>3,407,002</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,430,463	3,401,971	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	471,944	395,762	4
<b>Net Nonutility Property</b>	<b>2,958,519</b>	<b>3,006,209</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	28,035	257,741	7
<b>Total Other Property and Investments</b>	<b>2,986,554</b>	<b>3,263,950</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	193,611	51,776	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	72,015	76,098	11
Other Accounts Receivable (143)	79,273	87,135	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	28,439	7,719	14
Materials and Supplies (150)	11,548	10,171	15
Prepayments (165)	4,743	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>389,629</b>	<b>232,899</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>6,712,143</b>	<b>6,903,851</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	107,809	107,809	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	572,234	426,176	<b>23</b>
<b>Total Proprietary Capital</b>	<b>680,043</b>	<b>533,985</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,821,531	2,844,071	<b>24</b>
Advances from Municipality (223)	609,146	634,646	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,430,677</b>	<b>3,478,717</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	41,694	353,249	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	54,436	43,656	<b>31</b>
Interest Accrued (237)	10,973	11,139	<b>32</b>
Other Current and Accrued Liabilities (238)	20,244	9,029	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>127,347</b>	<b>417,073</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,474,076	2,474,076	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>6,712,143</b>	<b>6,903,851</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	3,781,896	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>3,781,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	445,936	0	0	0	9
<b>Total Accumulated Provision</b>	<b>445,936</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,335,960</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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)	
<b>Balance first of year</b>	334,865				<b>334,865</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	109,940				<b>109,940</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,131				<b>1,131</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>111,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111,071</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0				<b>0</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>445,936</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>445,936</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	3.02%					<b>22</b>

**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	3,401,971	28,492		3,430,463	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>3,401,971</b>	<b>28,492</b>	<b>0</b>	<b>3,430,463</b>	
Less accum. prov. depr. & amort. (122)	395,762	76,182		471,944	3
<b>Net Nonutility Property</b>	<b>3,006,209</b>	<b>(47,690)</b>	<b>0</b>	<b>2,958,519</b>	

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	11,548	10,171
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>11,548</b>	<b>10,171</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u><u>0</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></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	107,809	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>107,809</b>	

**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%	1,721,531	<b>1</b>
WISCONSIN FUND LOAN	07/15/2000	05/15/2022	0.00%	1,100,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>2,821,531</b>	

**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)	
<b>Advances (223)</b>					
Note #9004 Marathon State Bank	09/11/1995	09/11/2000	4.50%	49,000	<b>1</b>
Note #9010 Marathon State Bank	02/11/1993	02/02/2003	4.50%	38,436	<b>2</b>
NOTE #9012 MARATHON STATE BANK	06/01/2000	12/01/2010	5.00%	511,710	<b>3</b>
Note #9003 Marathon State Bank	09/01/1992	09/10/2002	4.50%	10,000	<b>4</b>
<b>Total for Account 223</b>				<b>609,146</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	43,656	1
<b>Accruals:</b>		
Charged water department expense	54,436	2
Charged electric department expense		3
Charged sewer department expense	298	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>54,734</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	40,676	6
Social Security taxes	2,736	7
PSC Remainder Assessment	542	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>43,954</u>	
<b>Balance end of year</b>	<u><u>54,436</u></u>	

### 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)	
<b>Bonds (221)</b>					
REVENUE BONDS	8,603	51,667	51,748	8,522	1
<b>Subtotal</b>	<b>8,603</b>	<b>51,667</b>	<b>51,748</b>	<b>8,522</b>	
<b>Advances from Municipality (223)</b>					
G.O. DEBT ISSUES	2,536	30,309	30,394	2,451	2
<b>Subtotal</b>	<b>2,536</b>	<b>30,309</b>	<b>30,394</b>	<b>2,451</b>	
<b>Other long-Term Debt (224)</b>					
OTHER LONG-TERM DEBT	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>11,139</b>	<b>81,976</b>	<b>82,142</b>	<b>10,973</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,221,491	0	0	1,252,585	0	<b>2,474,076</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>						0	4
<b>Deduct charges (specify):</b>						0	5
<b>Balance End of Year</b>	<b>1,221,491</b>	<b>0</b>	<b>0</b>	<b>1,252,585</b>	<b>0</b>	<b>2,474,076</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

### 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)
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
CONSTRUCTION ACCOUNT	28,035	3
<b>Total (Acct. 125):</b>	<b>28,035</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	72,015	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>72,015</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	79,273	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>79,273</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL FUND (SEE FOOTNOTE)	28,439	12
<b>Total (Acct. 145):</b>	<b>28,439</b>	
<b>Prepayments (165):</b>		
PREPAID EXPENSES	4,743	13
<b>Total (Acct. 165):</b>	<b>4,743</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

### 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 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)	
<b>Add Average:</b>						
Utility Plant in Service	3,761,881	0	0	0	3,761,881	1
Materials and Supplies	10,859	0	0	0	10,859	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	390,400	0	0	0	390,400	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,221,491	0	0	0	1,221,491	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,160,849</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,160,849</b>	
Net Operating Income	106,082	0	0	0	106,082	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>4.91%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.91%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	107,809	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	499,205	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>607,014</b>	
<b>Net Income</b>		
Net Income	146,058	5
<b>Percent Return on Proprietary Capital</b>	<b>24.06%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

Decrease in water rates effective January 1, 2002.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

Per review response:

The \$28,439 reported in Account 145 on page F-18 consists of PFP and the \$10,000 payment the utility makes to the general fund each year for debt the Village pays on behalf of the utility.

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### FINANCIAL SECTION FOOTNOTES

#### Identification and Ownership - Contacts (Page iv)

TO: Peter Leege, PSC  
FROM: Laura Geurink, CPA  
CC: Inge Van Kampen  
DATE: August 12, 2002  
RE: 2001 Analytical Review

In response to the letter dated July 25, 2002 regarding the analytical review of the 2001 PSC report for #3350, Village of Marathon Water Utility, the following issues were addressed:

1. The \$28,439 reported in Account 145 on page F-18 consists of PFP and the \$10,000 payment the utility makes to the general fund each year for debt the Village pays on behalf of the utility.
  2. The \$11,239 addition in Account 332, Water Treatment Equipment on page W-8 is related to computerized monitoring equipment.
  3. There are no water mains reported on page W-15 but \$2,553 is reported as an addition in Account 343 because the amount relates to engineering for a watermain upgrade to be completed during 2002.
  4. The services that were put into service during 2001 were actually recorded in plant in previous years. One relates to the Heindl addition recorded in 1992 and the other relates to the Mason addition in 1996.
  5. Each O & M expense recorded on page W-5 that was over the threshold of \$2,000 and 30% was explained in the notes on page W-19.
- Please contact Laura Geurink, CPA at (608) 240-2322 or lgeurink@virchowkrause.com with any further questions or requests for additional information.

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-----Original Message-----

From: Leege, Peter PSC  
Sent: Thursday, July 25, 2002 1:37 PM  
To: 'MARATHONCITY@PCPROS.NET'  
Subject: Review letter for # 3350, Village of Marathon Water Utility

Dear Mrs. Van Kampen:

The Public Service Commission staff has completed its analytical review of your 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors, and also to identify significant fluctuations from prior years data that are not sufficiently explained in the annual report. The analytical review identified the following issue:

1. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide a more detailed description for the \$28,439 reported in Account 145 on page F-18 and follow this procedure in the future.
2. In regard to the additions to Account 332, Water Treatment Equipment on page W-8, please provide more detail as to exactly what it was that was added.
3. Given that there is \$2,553 reported for additions during the year for

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## FINANCIAL SECTION FOOTNOTES

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Account 343, Transmission and Distribution Mains on page W-8, please provide an explanation of why there are no water mains reported as added on page W-15.

4. Please confirm that the two water services described in the footnotes to page W-16 as put into use during the year were recorded on page W-8 in a prior year.

5. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30% when compared to the previous year and follow this procedure in the future.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me by email or by telephone at (608) 267-9198. Please respond within 30 days of this email. If we have no questions regarding your response, you can consider the review closed.

Pete Leege  
Financial Specialist  
Division of Water, Compliance and Consumer Affairs  
Public Service Commission of Wisconsin  
610 North Whitney Way  
PO Box 7854  
Madison, WI 53707-7854  
Phone: (608) 267-9198  
Peter.Leege@psc.state.wi.us  
Fax: (608) 266-3957

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

#### ACCOUNTANTS' COMPILATION REPORT

Marathon Water Utility  
Marathon City, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Marathon Water Utility, an enterprise fund of the Village of Marathon City as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
March 13, 2002

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	400,904	1
<b>Total Sales of Water</b>	<b>400,904</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	776	2
Other Water Revenues (474)	125	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>901</b>	
<b>Total Operating Revenues</b>	<b>401,805</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	89,397	5
General Operating Expenses (680-690)	37,713	6
<b>Total Operation and Maintenance Expenses</b>	<b>127,110</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	109,940	7
Amortization Expense (404)		8
Taxes (408)	58,673	9
<b>Total Other Operating Expenses</b>	<b>168,613</b>	
<b>Total Operating Expenses</b>	<b>295,723</b>	
<b>NET OPERATING INCOME</b>	<b>106,082</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	488	22,875	145,926	4
Commercial	62	10,809	49,258	5
Industrial	18	26,560	79,045	6
<b>Total Metered Sales to General Customers (461)</b>	<b>568</b>	<b>60,244</b>	<b>274,229</b>	
Private Fire Protection Service (462)	3		6,588	7
Public Fire Protection Service (463)	1		100,257	8
Other Sales to Public Authorities (464)	9	3,172	13,795	9
Sales to Irrigation Customers (465)	10	958	6,035	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>591</b>	<b>64,374</b>	<b>400,904</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	100,257	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>100,257</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	776	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>776</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	125	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>125</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	35,805	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	15,250	3
Chemicals (630)	9,176	4
Supplies and Expenses (640)	19,684	5
Repairs of Water Plant (650)	9,179	6
Transportation Expenses (660)	303	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>89,397</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	18,928	8
Office Supplies and Expenses (681)		9
Outside Services Employed (682)	0	10
Insurance Expense (684)	4,755	11
Employees Pensions and Benefits (686)	14,030	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>37,713</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>127,110</b>	

### 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)	Amount (c)	
Property Tax Equivalent		54,436	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		298	2
<b>Net property tax equivalent</b>		<b>54,138</b>	
Social Security		3,993	3
PSC Remainder Assessment		542	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>58,673</b>	

### 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, 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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.207313				3
County tax rate	mills		6.338688				4
Local tax rate	mills		5.021057				5
School tax rate	mills		9.121081				6
Voc. school tax rate	mills		1.952686				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.640825</b>				<b>10</b>
Less: state credit	mills		1.481433				11
<b>Net tax rate</b>	mills		<b>21.159392</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.021057</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.073767</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.094824</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.640825</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.710876</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.159392</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.041709</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>3,741,867</b>	3,741,867				22
Materials & Supplies	\$	<b>10,171</b>	10,171				23
<b>Subtotal</b>	\$	<b>3,752,038</b>	<b>3,752,038</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,752,038</b>	<b>3,752,038</b>				<b>26</b>
Assessment Ratio	dec.		0.964535				27
<b>Assessed Value</b>	\$	<b>3,618,972</b>	<b>3,618,972</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.041709</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>54,436</b>	<b>54,436</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	43,656					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>54,436</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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)	227,405		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>227,405</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	24,450		12
Structures and Improvements (321)	302,737	5,327	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0	4,787	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	421,318	7,439	17
Diesel Pumping Equipment (326)	56,293	1,040	18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0	173	20
<b>Total Pumping Plant</b>	<b>804,798</b>	<b>18,766</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	65,000		21
Structures and Improvements (331)	285,008	5,327	22
Water Treatment Equipment (332)	613,529	11,239	23
<b>Total Water Treatment Plant</b>	<b>963,537</b>	<b>16,566</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
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)			227,405 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>227,405</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			24,450 12
Structures and Improvements (321)			308,064 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)			428,757 17
Diesel Pumping Equipment (326)			57,333 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			173 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>823,564</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			65,000 21
Structures and Improvements (331)			290,335 22
Water Treatment Equipment (332)			624,768 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>980,103</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	269,436		<b>26</b>
Transmission and Distribution Mains (343)	1,062,807	2,553	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	135,153		<b>29</b>
Meters (346)	41,122		<b>30</b>
Hydrants (348)	61,622	33	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,570,140</b>	<b>2,586</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	0		<b>35</b>
Computer Equipment (372.1)	4,820		<b>36</b>
Transportation Equipment (373)	14,802		<b>37</b>
Other General Equipment (379)	156,365	2,111	<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>175,987</b>	<b>2,111</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,741,867</b>	<b>40,029</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>3,741,867</b>	<b>40,029</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			269,436 26
Transmission and Distribution Mains (343)			1,065,360 27
Fire Mains (344)			0 28
Services (345)			135,153 29
Meters (346)			41,122 30
Hydrants (348)			61,655 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,572,726</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			4,820 36
Transportation Equipment (373)			14,802 37
Other General Equipment (379)			158,476 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>178,098</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>3,781,896</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>3,781,896</b>

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			5,590	5,590	1
February			5,462	5,462	2
March			5,885	5,885	3
April			5,796	5,796	4
May			6,590	6,590	5
June			7,147	7,147	6
July			7,627	7,627	7
August			7,505	7,505	8
September			6,257	6,257	9
October			7,920	7,920	10
November			6,331	6,331	11
December			5,954	5,954	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>78,064</b>	<b>78,064</b>	
Less: Water sold				64,374	13
Volume pumped but not sold				13,690	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				4,719	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,719	19
Volume pumped but unaccounted for				8,971	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				445	23
Date of maximum: 10/17/2001					24
Cause of maximum: water main break					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				112	26
Date of minimum: 1/22/2001					27
Total KWH used for pumping for the year				250,801	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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

## 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)	1
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
Year Installed	2000	2000	2000	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	2	40	40	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
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
Year Installed	2000	2000		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	40	15		25
				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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
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
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

### 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	1,208	0	0	0	1,208	2
M	D	4.000	410	0	0	0	410	3
M	D	6.000	53,592	0	0	0	53,592	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	10,395	0	0	0	10,395	7
M	S	8.000	3,160	0	0	0	3,160	8
P	D	8.000	0	0	0	0	0	9
M	D	10.000	4,763	0	0	0	4,763	10
M	D	12.000	768	0	0	0	768	11
<b>Total Within Municipality</b>			<b>75,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,628</b>	
<b>Total Utility</b>			<b>75,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,628</b>	

### 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	609	2	0	0	611	90	1
M	1.000	20	0	0	0	20	1	2
M	1.250	3	0	0	0	3	1	3
M	1.500	6	0	0	0	6		4
M	2.000	11	0	0	0	11	2	5
M	3.000	3	0	0	0	3		6
M	4.000	1	0	0	0	1	1	7
<b>Total Utility</b>		<b>653</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>655</b>	<b>95</b>	

### 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	544	8	6	0	546	7	1
1.000	19	0	0	0	19	0	2
1.250	2	0	0	0	2	0	3
1.500	10	0	1	0	9	1	4
2.000	8	0	0	0	8	0	5
3.000	4	0	0	0	4	0	6
4.000	0	0	0	0	0	0	7
<b>Total:</b>	<b>587</b>	<b>8</b>	<b>7</b>	<b>0</b>	<b>588</b>	<b>8</b>	

#### 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	488	43	6	4	0	5	546	1
1.000	0	11	5	1	0	2	19	2
1.250	0	1	0	0	0	1	2	3
1.500	0	3	3	1	0	2	9	4
2.000	0	5	2	1	0	0	8	5
3.000	0	1	0	2	0	1	4	6
4.000	0	0	0	0	0	0	0	7
<b>Total:</b>	<b>488</b>	<b>64</b>	<b>16</b>	<b>9</b>	<b>0</b>	<b>11</b>	<b>588</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	91				91	2
<b>Total Fire Hydrants</b>	<b>91</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	91
Number of distribution system valves end of year:	230
Number of distribution valves operated during year:	132

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

332 - Added during update to water treatment plant. Financed through debt. Per review response, The \$11,239 addition in Account 332, Water Treatment Equipment on page W-8 is related to computerized monitoring equipment.

348 - Part added to hydrant. Not whole hydrant.

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### Water Services (Page W-16)

Utility put two into use during the year.

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### Meters (Page W-17)

Additions were meters taken out of stock, recorded as additions in prior years. Did not retire any dollars this year as prior year dollars compared to meters retired appears high.

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