



3015 (02-02-05)

ANNUAL REPORT

OF

Name: ATHENS MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 220
ATHENS, WI 54411

For the Year Ended: DECEMBER 31, 2005

**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

Exact Utility Name: ATHENS MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 220
ATHENS, WI 54411

When was utility organized? 12/31/1924

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LISA CZECH
Title: VILLAGE TREASURER

Office Address:
P.O. BOX 220
ATHENS, WI 54411

Telephone: (715) 257 - 9170
Fax Number: (715) 257 - 9170

E-mail Address:

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

Name: JESSICA TRAUTMAN
Title: SENIOR

Office Address: SCHENCK BUSINESS SOLUTIONS
P.O. BOX 130
PLOVER, WI 54467

Telephone: (920) 455 - 4314
Fax Number:

E-mail Address: jessica.trautman@schencksolutions.com

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

Name: CHRISTOPHER PERKINS
Title: CHAIRMAN

Office Address:
P.O. BOX 220
ATHENS, WI 54411

Telephone: (715) 257 - 9170
Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JASON HILGER

Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS
P.O. BOX 130
PLOVER, WI 54467

Telephone: (920) 455 - 4153

Fax Number:

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

Date of most recent audit report: 1/13/2005

Period covered by most recent audit: DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: WILLIAM BALZ

Title: SUPERINTENDENT

Office Address:
P.O. BOX 220
ATHENS, WI 54411

Telephone: (715) 257 - 9170

Fax Number: () -

E-mail Address:

Name of utility commission/committee: V ATHENS UTILITY COMMISSION

Names of members of utility commission/committee:

- WILLIAM BALZ, SUPERINTENDENT
- LISA CZECH, CLERK-TREASURER
- CHARLES KOLNACE, VILLAGE PRESIDENT
- DWIGHT LENHARD
- CHRISTOPHER PERKINS, CHAIRMAN
- GALE WEILER

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:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail 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)	229,454	220,751	1
Operating Expenses:			
Operation and Maintenance Expense (401)	87,659	81,335	2
Depreciation Expense (403)	42,894	34,328	3
Amortization Expense (404)	0	0	4
Taxes (408)	29,454	51,315	5
Total Operating Expenses	160,007	166,978	
Net Operating Income	69,447	53,773	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	69,447	53,773	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	508	242	9
Miscellaneous Nonoperating Income (421)	0	46,196	10
Total Other Income	508	46,438	
Total Income	69,955	100,211	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,195)	(12,195)	11
Other Income Deductions (426)	21,819	23,508	12
Total Miscellaneous Income Deductions	9,624	11,313	
Income Before Interest Charges	60,331	88,898	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	32,097	34,227	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	32,097	34,227	
Net Income	28,234	54,671	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	643,987	590,216	19
Balance Transferred from Income (433)	28,234	54,671	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	900	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	672,221	643,987	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	229,454		229,454	1
Total (Acct. 400):	229,454	0	229,454	
Operation and Maintenance Expense (401):				
Derived	87,659		87,659	2
Total (Acct. 401):	87,659	0	87,659	
Depreciation Expense (403):				
Derived	42,894		42,894	3
Total (Acct. 403):	42,894	0	42,894	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	29,454		29,454	5
Total (Acct. 408):	29,454	0	29,454	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	69,447	0	69,447	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
MISCELLANEOUS INTEREST	508	0	508	10
Total (Acct. 419):	508	0	508	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	508	0	508

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(12,195)	[REDACTED]	(12,195) 13
NONE	0	0	0 14
Total (Acct. 425):	(12,195)	0	(12,195)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	21,819	21,819 15
NONE	0	0	0 16
Total (Acct. 426):	0	21,819	21,819
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,195)	21,819	9,624

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	32,097	[REDACTED]	32,097 17
Total (Acct. 427):	32,097	0	32,097
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	32,097	0	32,097
NET INCOME:	50,053	(21,819)	28,234
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(70,051)	714,038	643,987 23
Total (Acct. 216):	(70,051)	714,038	643,987
Balance Transferred from Income (433):			
Derived	50,053	(21,819)	28,234 24
Total (Acct. 433):	50,053	(21,819)	28,234
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(19,998)	692,219	672,221

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

- | |
|---|
| <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	229,454	0	0	0	229,454	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	229,454	0	0	0	229,454	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,811,166	2,687,489	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	493,380	477,194	2
Net Utility Plant	2,317,786	2,210,295	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	6,240	3,919	6
Special Funds (125)	0	0	7
Total Other Property and Investments	6,240	3,919	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(151,600)	(6,965)	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	20,796	19,452	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	584,109	577,764	14
Materials and Supplies (150)	8,258	11,348	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	168	17
Total Current and Accrued Assets	461,563	601,767	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,785,589	2,815,981	

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)	845,692	845,692	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	672,221	643,987	23
Total Proprietary Capital	1,517,913	1,489,679	
LONG-TERM DEBT			
Bonds (221)	1,001,875	1,043,969	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	26,665	39,999	26
Total Long-Term Debt	1,028,540	1,083,968	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	10,864	986	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	8,759	9,640	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	19,623	10,626	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	219,513	231,708	36
Total Deferred Credits	219,513	231,708	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,785,589	2,815,981	

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	2,687,489	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,635,746	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,175,420	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,811,166	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	184,431	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	308,949	0	0	0	12
Total Accumulated Provision	493,380	0	0	0	
Net Utility Plant	2,317,786	0	0	0	

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

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

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	190,064				190,064	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	42,894				42,894	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,064				1,064	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	43,958	0	0	0	43,958	16
Debits during year						17
Book cost of plant retired	49,591				49,591	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	49,591	0	0	0	49,591	25
Balance end of year (110.1)	184,431	0	0	0	184,431	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	287,130				287,130	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	21,819				21,819	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	21,819	0	0	0	21,819	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	308,949	0	0	0	308,949	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	8,258	11,348
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	8,258	11,348

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	845,692	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u>845,692</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)	
MR - 3	04/01/2003	04/01/2008	4.25%	597,602	1
MR - 1	05/05/2003	04/01/2008	4.25%	116,273	2
MR - 2	05/21/2003	05/21/2023	0.00%	288,000	3
Total Bonds (Account 221):				1,001,875	

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)	
Other Long-Term Debt (224)					
DTD 1-12-2003	01/12/2003	01/12/2007	4.31%	26,665	1
Total for Account 224				26,665	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	29,454	2
Charged electric department expense		3
Charged sewer department expense	328	4
Other (explain):		
NONE		5
Total Accruals and other credits	29,782	
Taxes paid during year:		
County, state and local taxes	26,500	6
Social Security taxes	3,075	7
PSC Remainder Assessment	207	8
Other (explain):		
NONE		9
Total payments and other debits	29,782	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REVENUE BONDS	7,990	30,909	31,252	7,647	1
Subtotal	7,990	30,909	31,252	7,647	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
GO NOTE	1,650	1,188	1,726	1,112	3
Subtotal	1,650	1,188	1,726	1,112	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	9,640	32,097	32,978	8,759	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASESMENTS	6,240	2
Total (Acct. 124):	6,240	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	20,796	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	20,796	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPALITY - TIF COSTS	495,778	12
RECEIVABLE FROM SEWER FUND	13,629	13
RECEIVABLE FROM MUNICIPALITY - OTHER	74,702	14
Total (Acct. 145):	584,109	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	219,513 19
NONE	20
Total (Acct. 253):	219,513

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	1,570,482	0	0	0	1,570,482	1
Materials and Supplies	9,803	0	0	0	9,803	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	187,247	0	0	0	187,247	4
Customer Advances for Construction					0	5
Regulatory Liability	225,610	0	0	0	225,610	6
NONE					0	7
Average Net Rate Base	1,167,428	0	0	0	1,167,428	
Net Operating Income	69,447	0	0	0	69,447	8
Net Operating Income as a percent of						
Average Net Rate Base	5.95%	N/A	N/A	N/A	5.95%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.2	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	231,708	0	0	0	231,708	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,195	0	0	0	12,195	3
Other (specify):						
NONE					0	4
Balance End of Year	219,513	0	0	0	219,513	

FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	225,060	218,823	1
Total Sales of Water	225,060	218,823	
Other Operating Revenues			
Forfeited Discounts (470)	185	187	2
Other Water Revenues (474)	4,209	1,741	3
Total Other Operating Revenues	4,394	1,928	
Total Operating Revenues	229,454	220,751	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	53,505	41,763	4
General Operating Expenses (680-690)	34,154	39,572	5
Total Operation and Maintenance Expenses	87,659	81,335	
Other Operating Expenses			
Depreciation Expense (403)	42,894	34,328	6
Amortization Expense (404)		0	7
Taxes (408)	29,454	51,315	8
Total Other Operating Expenses	72,348	85,643	
Total Operating Expenses	160,007	166,978	
NET OPERATING INCOME	69,447	53,773	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	366	13,916	91,708	4
Commercial	52	4,642	25,119	5
Industrial				6
Total Metered Sales to General Customers (461)	418	18,558	116,827	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		99,352	8
Other Sales to Public Authorities (464)	11	1,839	8,881	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	430	20,397	225,060	

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)
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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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	99,352	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	99,352	
Forfeited Discounts (470):		
Customer late payment charges	185	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	185	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	874	7
Other (specify):		
WELL FILLING	2,821	8
OTHER	514	9
Total Other Water Revenues (474)	4,209	

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)	24,138	19,462	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	9,796	9,038	3
Chemicals (630)	1,063	1,291	4
Supplies and Expenses (640)	17,468	5,311	5
Repairs of Water Plant (650)	1,040	6,661	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	53,505	41,763	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	10,265	10,440	8
Office Supplies and Expenses (681)	1,954	4,084	9
Outside Services Employed (682)	2,100	3,366	10
Insurance Expense (684)	4,232	3,771	11
Employees Pensions and Benefits (686)	15,153	16,762	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	450	1,149	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	34,154	39,572	
Total Operation and Maintenance Expenses	87,659	81,335	

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		26,500	48,177	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		328	479	2
Net property tax equivalent		26,172	47,698	
Social Security		3,075	3,318	3
PSC Remainder Assessment		207	299	4
Other (specify): ADJUSTMENT			0	5
Total tax expense		29,454	51,315	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205197				3
County tax rate	mills		6.253675				4
Local tax rate	mills		7.370765				5
School tax rate	mills		9.562086				6
Voc. school tax rate	mills		2.113769				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.505492				10
Less: state credit	mills		1.287241				11
Net tax rate	mills		24.218251				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.370765				14
Combined School Tax Rate	mills		11.675855				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.046620				17
Total Tax Rate	mills		25.505492				18
Ratio of Local and School Tax to Total	dec.		0.746765				19
Total tax net of state credit	mills		24.218251				20
Net Local and School Tax Rate	mills		18.085353				21
Utility Plant, Jan. 1	\$	2,687,489	2,687,489				22
Materials & Supplies	\$	11,348	11,348				23
Subtotal	\$	2,698,837	2,698,837				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,698,837	2,698,837				26
Assessment Ratio	dec.		0.914141				27
Assessed Value	\$	2,467,118	2,467,118				28
Net Local & School Rate	mills		18.085353				29
Tax Equiv. Computed for Current Year	\$	44,619	44,619				30
Tax Equivalent per 1994 PSC Report	\$	38,430					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	26,500					32 33
Tax equiv. for current year (see note 6)	\$	26,500					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	46,959		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	39,316		11
Total Source of Supply Plant	86,275	0	
PUMPING PLANT			
Land and Land Rights (320)	2,184		12
Structures and Improvements (321)	38,485		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	103,007		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	870		20
Total Pumping Plant	144,546	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	72,510		23
Total Water Treatment Plant	72,510	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			46,959 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			39,316 11
Total Source of Supply Plant	0	0	86,275
PUMPING PLANT			
Land and Land Rights (320)			2,184 12
Structures and Improvements (321)			38,485 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			103,007 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			870 20
Total Pumping Plant	0	0	144,546
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			72,510 23
Total Water Treatment Plant	0	0	72,510

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	42,053		26
Transmission and Distribution Mains (343)	640,470	130,862	27
Fire Mains (344)	0		28
Services (345)	53,585	29,091	29
Meters (346)	39,714	1,112	30
Hydrants (348)	111,560	19,053	31
Other Transmission and Distribution Plant (349)	220,161		32
Total Transmission and Distribution Plant	1,107,543	180,118	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	5,749		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	6,072		37
Other General Equipment (379)	82,524		38
Other Tangible Property (390)	0		39
Total General Plant	94,345	0	
Total utility plant in service directly assignable	1,505,219	180,118	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,505,219	180,118	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			42,053 26
Transmission and Distribution Mains (343)	37,411		733,921 27
Fire Mains (344)			0 28
Services (345)	7,516		75,160 29
Meters (346)	3,157		37,669 30
Hydrants (348)	1,507		129,106 31
Other Transmission and Distribution Plant (349)			220,161 32
Total Transmission and Distribution Plant	49,591	0	1,238,070
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			5,749 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			6,072 37
Other General Equipment (379)			82,524 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	94,345
Total utility plant in service directly assignable	49,591	0	1,635,746
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	49,591	0	1,635,746

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	55,762		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	55,762	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	83,004		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	83,004	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			55,762 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	55,762
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			83,004 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	83,004
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	619,471		26
Transmission and Distribution Mains (343)	395,177		27
Fire Mains (344)	0		28
Services (345)	22,006		29
Meters (346)	0		30
Hydrants (348)	0		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,036,654	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	1,175,420	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,175,420	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			619,471 26
Transmission and Distribution Mains (343)			395,177 27
Fire Mains (344)			0 28
Services (345)			22,006 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,036,654
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,175,420
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,175,420

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			2,015	2,015	1
February			1,923	1,923	2
March			2,183	2,183	3
April			2,014	2,014	4
May			2,453	2,453	5
June			2,229	2,229	6
July			2,244	2,244	7
August			2,283	2,283	8
September			2,119	2,119	9
October			2,295	2,295	10
November			2,270	2,270	11
December			2,548	2,548	12
Total annual pumpage	0	0	26,576	26,576	
Less: Water sold				20,397	13
Volume pumped but not sold				6,179	14
Volume sold as a percent of volume pumped				77%	15
Volume used for water production, water quality and system maintenance				100	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				600	19
Volume pumped but unaccounted for				5,579	20
Percent of water lost				21%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				253	24
Date of maximum: 10/26/2005					25
Cause of maximum:					26
main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				41	27
Date of minimum: 8/30/2005					28
Total KWH used for pumping for the year				107,574	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
#1 612 ALLEN ST (FIRE PROT ONL	1924	74	144	8,000	Yes	1
#4 400 WELL ST	1958	50	12	23,000	Yes	2
#9 400 WELL ST	1981	84	6	44,000	Yes	3
#10 816 MUELLER ST	1982	54	10	72,000	Yes	4
#11 816 MUELLER ST	1986	52	6	86,000	Yes	5
#12 816 MUELLER ST	1986	60	6	86,000	Yes	6

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	#10	#11	#12	1
Location	816 MUELLER ST	816 MUELLER ST	816 MUELLER ST	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	GOULDS	RED JACKET	GOULDS	5
Year Installed	2005	1986	2005	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	60	60	60	8
Pump Motor or Standby Engine Mfr	MYERS	RED JACKET	RED JACKET	9 10
Year Installed	1983	1986	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	2	3	2	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#9	FIRE PROTECTION WELL	14
Location	400 WELL ST	400 WELL ST	612 ALLEN ST	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	REDA	REDA	WORTH	18
Year Installed	1958	1981	1924	19
Type	SUBMERSIBLE	SUBMERSIBLE	CENTRIFUGAL	20
Actual Capacity (gpm)	15	50	70	21
Pump Motor or Standby Engine Mfr	REDA	REDA	GE	22 23
Year Installed	1958	1981	1924	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	1	3	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	NEW TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2003		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	115		6
Total capacity in gallons (actual)	150,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	725	0	0	(225)	500	1
A	D	3.000	200	0	0	(200)	0	2
M	D	4.000	1,315	0	0	(515)	800	3
M	T	4.000	0			1,100	1,100	4
A	D	6.000	965	0	0	0	965	5
M	D	6.000	38,974	0	2,200	0	36,774	6
M	D	8.000	10,282	2,410	0	0	12,692	7
M	D	10.000	5,760	0	0	0	5,760	8
M	D	12.000	4,082	0	0	0	4,082	9
Total Within Municipality			62,303	2,410	2,200	160	62,673	
Total Utility			62,303	2,410	2,200	160	62,673	

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)	
L	0.625	150	0	23	0	127		1
M	0.625	25	0	0	0	25		2
M	0.750	125	0	0	0	125	8	3
M	1.000	40	24	0	0	64		4
M	1.500	4	1	0	0	5		5
M	2.000	8	0	0	0	8		6
M	3.000	1	0	0	0	1		7
M	4.000	10	0	3	0	7		8
M	6.000		3			3		9
Total Utility		363	28	26	0	365	8	

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	493	24	44	0	473	50	1
1.000	19	0	0	0	19	0	2
1.250	0	0	0	0	0	0	3
1.500	7	0	0	0	7	0	4
1.750	0	0	0	0	0	0	5
2.000	2	0	0	0	2	0	6
3.000	2	0	0	0	2	0	7
Total:	523	24	44	0	503	50	

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	430	39	0	3	0	1	473	1
1.000	0	12	0	3	0	4	19	2
1.250	0	0	0	0	0	0	0	3
1.500	0	3	0	1	0	3	7	4
1.750	0	0	0	0	0	0	0	5
2.000	0	2	0	0	0	0	2	6
3.000	0	0	0	1	0	1	2	7
Total:	430	56	0	8	0	9	503	

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	75	4	1		78	2
Total Fire Hydrants	75	4	1	0	78	
Flushing Hydrants						
	0	1			1	3
Total Flushing Hydrants	0	1	0	0	1	

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: 78

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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.

Office Supplies and Expenses (681) - decreased 2,130 this year because the Village bought out their lease for the copies and the water utility no longer had to make lease payments.

Supplies and Expenses (640) - increased by 12,157 because of more supplies purchased for their road projects and also buying materials to fill the old wells of customers.

Repairs of Water Plant (650) - more time and money spent on the road project and new equipment

Property Tax Equivalent (Water) - Part 2 (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

During the 2005 budget process (November 2004) the board authorized a lower tax equivalent

Water Mains (Page W-17)

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

Financed by utility

Explain all reported Adjustments.

When the utility went through with their construction projects this year they correct errors in the past

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Services were financed by special assessment - the village charged the customers from the curbside to the house and they charged them actual costs charged by the contractor.

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes
