



3015 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF MARATHON WATER & SEWER UTILITY

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

For the Year Ended: DECEMBER 31, 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: VILLAGE OF MARATHON WATER & SEWER UTILITY

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

When was utility organized? 7/1/1933

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

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

Office Address:

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

Telephone: (715) 443 - 2221

Fax Number: (715) 443 - 3653

E-mail Address: MARATHONCITY@PCPROS.NET

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

Name: JASON HILGER
Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS

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

Telephone: (715) 455 - 4153

Fax Number: (920) 436 - 7808

E-mail Address: JASON.HILGER@SCHENCKSOLUTIONS.COM

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

Name: JOHN SMALL
Title: VILLAGE PRESIDENT

Office Address:

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

Telephone: (715) 443 - 2221

Fax Number: (715) 443 - 3653

E-mail Address:

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

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467

Telephone: (715) 455 - 4153

Fax Number: (920) 436 - 7808

E-mail Address: JASON.HILGER@SCHENCKSOLUTIONS.COM

Date of most recent audit report: 3/3/2006

Period covered by most recent audit: JANUARY 1, 2005 TO DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: LARRY HEINDL

Title: WATER SUPERINTENDANT

Office Address:

311 WALNUT ST

P.O. BOX 487

MARATHON, WI 54448

Telephone: (715) 443 - 2221

Fax Number: (715) 443 - 3653

E-mail Address:

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

Names of members of utility commission/committee:

A CRABB, CHAIRMAN

MR CHARLES DEININGER, MEMBER

D MASON, MEMBER

MR JOHN SMALL, VILLAGE PRESIDENT

MRS INGEBORG VAN KAMPEN, SECRETARY-TREASURER, ADMIN

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

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)	292,116	282,447	1
Operating Expenses:			
Operation and Maintenance Expense (401)	191,661	192,874	2
Depreciation Expense (403)	46,183	26,001	3
Amortization Expense (404)	0	0	4
Taxes (408)	93,701	68,200	5
Total Operating Expenses	331,545	287,075	
Net Operating Income	(39,429)	(4,628)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(39,429)	(4,628)	
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)	3,851	1,226	9
Miscellaneous Nonoperating Income (421)	149,810	314,445	10
Total Other Income	153,661	315,671	
Total Income	114,232	311,043	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(24,171)	(24,171)	11
Other Income Deductions (426)	86,584	67,754	12
Total Miscellaneous Income Deductions	62,413	43,583	
Income Before Interest Charges	51,819	267,460	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	44,509	45,148	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	44,509	45,148	
Net Income	7,310	222,312	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,524,374	4,302,062	19
Balance Transferred from Income (433)	7,310	222,312	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	32,525	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	4,499,159	4,524,374	

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	292,116		292,116	1
Total (Acct. 400):	292,116	0	292,116	
Operation and Maintenance Expense (401):				
Derived	191,661		191,661	2
Total (Acct. 401):	191,661	0	191,661	
Depreciation Expense (403):				
Derived	46,183		46,183	3
Total (Acct. 403):	46,183	0	46,183	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	93,701		93,701	5
Total (Acct. 408):	93,701	0	93,701	
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:	(39,429)	0	(39,429)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST	3,851	0	3,851	10
Total (Acct. 419):	3,851	0	3,851	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		66,331	66,331	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):			
NET NONOPERATING INCOME FROM NON-REG SEWER	21,625	61,854	83,479 12
Total (Acct. 421):	21,625	128,185	149,810
TOTAL OTHER INCOME:	25,476	128,185	153,661

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(24,171)		(24,171) 13
NONE	0	0	0 14
Total (Acct. 425):	(24,171)	0	(24,171)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		86,584	86,584 15
NONE	0	0	0 16
Total (Acct. 426):	0	86,584	86,584
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(24,171)	86,584	62,413

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	44,509		44,509 17
Total (Acct. 427):	44,509	0	44,509
Amortization of Debt Discount and Expense (428):			
NONE	0		0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		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:	44,509	0	44,509
NET INCOME:	(34,291)	41,601	7,310
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	940,990	3,583,384	4,524,374 23
Total (Acct. 216):	940,990	3,583,384	4,524,374
Balance Transferred from Income (433):			
Derived	(34,291)	41,601	7,310 24
Total (Acct. 433):	(34,291)	41,601	7,310
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
ELIMINATE WATER TOWER PAINTING CAPITALIZED IN 2005	32,525	0	32,525 26
Total (Acct. 435)--Debit:	32,525	0	32,525
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):	874,174	3,624,985	4,499,159

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <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	292,116	0	0	0	292,116	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	292,116	0	0	0	292,116	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,220,115	5,123,857	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	872,305	739,868	2
Net Utility Plant	4,347,810	4,383,989	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,561,022	4,480,950	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	838,052	709,001	4
Net Nonutility Property	3,722,970	3,771,949	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	99,726	0	7
Total Other Property and Investments	3,822,696	3,771,949	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	44,529	113,114	8
Temporary Cash Investments (132)	107,274	97,172	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	53,727	53,976	11
Other Accounts Receivable (143)	81,750	78,405	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	38,471	14
Materials and Supplies (150)	14,553	20,496	15
Prepayments (165)	5,071	3,124	16
Other Current and Accrued Assets (170)	0	88,407	17
Total Current and Accrued Assets	306,904	493,165	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	8,477,410	8,649,103	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,017,439	2,017,439	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,499,159	4,524,374	23
Total Proprietary Capital	6,516,598	6,541,813	
LONG-TERM DEBT			
Bonds (221)	1,413,237	1,493,726	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,413,237	1,493,726	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	14,310	25,029	28
Payables to Municipality (233)	0	58,958	29
Customer Deposits (235)			30
Taxes Accrued (236)	89,448	62,930	31
Interest Accrued (237)	8,745	7,404	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	112,503	154,321	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	435,072	459,243	36
Total Deferred Credits	435,072	459,243	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	8,477,410	8,649,103	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	5,123,857	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	2,128,085	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	3,092,030	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	5,220,115	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)	139,298	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	733,007	0	0	0	12
Total Accumulated Provision	872,305	0	0	0	
Net Utility Plant	4,347,810	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)	93,445				93,445	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	46,183				46,183	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,220				1,220	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	47,403	0	0	0	47,403	16
Debits during year						17
Book cost of plant retired	1,550				1,550	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,550	0	0	0	1,550	25
Balance end of year (110.1)	139,298	0	0	0	139,298	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)	646,423				646,423	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	86,584				86,584	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	86,584	0	0	0	86,584	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)	733,007	0	0	0	733,007	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,089,362			3,089,362	1
Other (specify):					
NONREGULATED & CONTRIBUTED BY CIA	1,391,588	80,072		1,471,660	2
Total Nonutility Property (121)	4,480,950	80,072	0	4,561,022	
Less accum. prov. depr. & amort. (122)	709,001	129,051		838,052	3
Net Nonutility Property	3,771,949	(48,979)	0	3,722,970	

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel 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	12,390	18,333
Sewer utility	2,163	2,163
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	14,553	20,496

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,017,439	1
Changes during year (explain):		2
Balance end of year	2,017,439	

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%	1,413,237	1
Total Bonds (Account 221):				1,413,237	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	62,930	1
Accruals:		
Charged water department expense	93,701	2
Charged electric department expense		3
Charged sewer department expense	446	4
Other (explain):		
NONE		5
Total Accruals and other credits	94,147	
Taxes paid during year:		
County, state and local taxes	62,929	6
Social Security taxes	4,429	7
PSC Remainder Assessment	271	8
Other (explain):		
NONE		9
Total payments and other debits	67,629	
Balance end of year	89,448	

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	7,404	44,509	43,168	8,745	1
Subtotal	7,404	44,509	43,168	8,745	
Advances from Municipality (223)					
G.O. DEBT ISSUES	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
OTHER LONG-TERM DEBT	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	7,404	44,509	43,168	8,745	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
RESTRICTED CASH-SEWER EQUIPMENT REPLACEMENT	99,726	3
Total (Acct. 125):	99,726	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	53,727	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	53,727	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	81,750	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	81,750	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
INSURANCE	5,071	13
Total (Acct. 165):	5,071	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	435,072 17
NONE	18
Total (Acct. 253):	435,072

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	2,113,121	0	0	0	2,113,121	1
Materials and Supplies	15,361	0	0	0	15,361	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	116,371	0	0	0	116,371	4
Customer Advances for Construction					0	5
Regulatory Liability	447,157	0	0	0	447,157	6
					0	7
Average Net Rate Base	1,564,954	0	0	0	1,564,954	
Net Operating Income	(39,429)	0	0	0	(39,429)	8
Net Operating Income as a percent of Average Net Rate Base	-2.52%	N/A	N/A	N/A	-2.52%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

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

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

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

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	459,243	0	0	0	459,243	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	24,171	0	0	0	24,171	3
Other (specify):					0	4
Balance End of Year	435,072	0	0	0	435,072	

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.

A/C 143 \$81,750, NON-REGULATED SEWER ACCOUNTS RECEIVABLE.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	290,022	280,722	1
Total Sales of Water	290,022	280,722	
Other Operating Revenues			
Forfeited Discounts (470)	1,312	1,305	2
Other Water Revenues (474)	782	420	3
Total Other Operating Revenues	2,094	1,725	
Total Operating Revenues	292,116	282,447	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	130,516	133,164	4
General Operating Expenses (680-690)	61,145	59,710	5
Total Operation and Maintenance Expenses	191,661	192,874	
Other Operating Expenses			
Depreciation Expense (403)	46,183	26,001	6
Amortization Expense (404)		0	7
Taxes (408)	93,701	68,200	8
Total Other Operating Expenses	139,884	94,201	
Total Operating Expenses	331,545	287,075	
NET OPERATING INCOME	(39,429)	(4,628)	

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	492	23,294	87,709	4
Commercial	65	9,819	27,313	5
Industrial	25	33,063	59,469	6
Total Metered Sales to General Customers (461)	582	66,176	174,491	
Private Fire Protection Service (462)	4		7,962	7
Public Fire Protection Service (463)	1		94,618	8
Other Sales to Public Authorities (464)	9	4,489	10,265	9
Sales to Irrigation Customers (465)	5	462	2,686	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	601	71,127	290,022	

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)	94,618	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)	94,618	
Forfeited Discounts (470):		
Customer late payment charges	1,312	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,312	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	405	7
Other (specify): MISCELLANEOUS CHARGES	377	8
Total Other Water Revenues (474)	782	

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)	43,344	45,380	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	18,355	21,592	3
Chemicals (630)	19,568	4,492	4
Supplies and Expenses (640)	26,774	29,206	5
Repairs of Water Plant (650)	22,475	32,494	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	130,516	133,164	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	18,113	22,199	8
Office Supplies and Expenses (681)		266	9
Outside Services Employed (682)	7,006	8,678	10
Insurance Expense (684)	2,446	1,507	11
Employees Pensions and Benefits (686)	33,580	27,060	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	61,145	59,710	
Total Operation and Maintenance Expenses	191,661	192,874	

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		89,447	62,930	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		446	360	2
Net property tax equivalent		89,001	62,570	
Social Security		4,429	5,320	3
PSC Remainder Assessment		271	310	4
Other (specify): NONE			0	5
Total tax expense		93,701	68,200	

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		0.213135				3
County tax rate	mills		6.514807				4
Local tax rate	mills		6.949205				5
School tax rate	mills		11.564795				6
Voc. school tax rate	mills		2.202040				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.443982				10
Less: state credit	mills		1.182907				11
Net tax rate	mills		26.261075				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.949205				14
Combined School Tax Rate	mills		13.766835				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.716040				17
Total Tax Rate	mills		27.443982				18
Ratio of Local and School Tax to Total	dec.		0.754848				19
Total tax net of state credit	mills		26.261075				20
Net Local and School Tax Rate	mills		19.823125				21
Utility Plant, Jan. 1	\$	5,123,857	5,123,857				22
Materials & Supplies	\$	18,333	18,333				23
Subtotal	\$	5,142,190	5,142,190				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,142,190	5,142,190				26
Assessment Ratio	dec.		0.877500				27
Assessed Value	\$	4,512,272	4,512,272				28
Net Local & School Rate	mills		19.823125				29
Tax Equiv. Computed for Current Year	\$	89,447	89,447				30
Tax Equivalent per 1994 PSC Report	\$	43,656					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	89,447					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	40,857		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	40,857	0	
PUMPING PLANT			
Land and Land Rights (320)	24,450		12
Structures and Improvements (321)	82,019		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	4,787		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	28,757		17
Diesel Pumping Equipment (326)	57,333		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	173		20
Total Pumping Plant	197,519	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	65,000		21
Structures and Improvements (331)	58,067	1	22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	123,067	1	

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	101,961		26
Transmission and Distribution Mains (343)	1,335,644	56,442	27
Fire Mains (344)	0		28
Services (345)	48,676		29
Meters (346)	44,825	259	30
Hydrants (348)	100,685		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,631,791	56,701	
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)	4,820	7,300	36
Transportation Equipment (373)	23,592		37
Other General Equipment (379)	76,512		38
Other Tangible Property (390)	0		39
Total General Plant	104,924	7,300	
Total utility plant in service directly assignable	2,098,158	64,002	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,098,158	64,002	

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)		(32,525)	69,436 26
Transmission and Distribution Mains (343)			1,392,086 27
Fire Mains (344)			0 28
Services (345)	200		48,476 29
Meters (346)	1,350		43,734 30
Hydrants (348)			100,685 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,550	(32,525)	1,654,417
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			12,120 36
Transportation Equipment (373)			23,592 37
Other General Equipment (379)			76,512 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	112,224
Total utility plant in service directly assignable	1,550	(32,525)	2,128,085
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,550	(32,525)	2,128,085

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)	186,548	5,405	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	186,548	5,405	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	215,645		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	400,000		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	615,645	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	232,268		22
Water Treatment Equipment (332)	627,554		23
Total Water Treatment Plant	859,822	0	

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	200,000		26
Transmission and Distribution Mains (343)	943,971	41,776	27
Fire Mains (344)	0		28
Services (345)	124,397	500	29
Meters (346)	0	11,050	30
Hydrants (348)	5,600	7,600	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,273,968	60,926	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	89,716		39
Total General Plant	89,716	0	
Total utility plant in service directly assignable	3,025,699	66,331	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,025,699	66,331	

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

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

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			7,204	7,204	1
February			6,930	6,930	2
March			7,769	7,769	3
April			7,269	7,269	4
May			6,238	6,238	5
June			7,353	7,353	6
July			8,299	8,299	7
August			8,082	8,082	8
September			6,974	6,974	9
October			7,003	7,003	10
November			6,010	6,010	11
December			6,030	6,030	12
Total annual pumpage	0	0	85,161	85,161	
Less: Water sold				71,127	13
Volume pumped but not sold				14,034	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance					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				500	19
Volume pumped but unaccounted for				13,534	20
Percent of water lost				16%	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.)				653	24
Date of maximum: 8/25/2005					25
Cause of maximum:					26
REFILLING RESERVOIR AFTER CLEANING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				107	27
Date of minimum: 10/29/2005					28
Total KWH used for pumping for the year				201,420	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

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

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

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

PUMPING & POWER EQUIPMENT

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

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

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	732	0	0	0	732	1
M	D	2.000	1,291	0	0	0	1,291	2
M	D	4.000	410	0	0	0	410	3
M	D	6.000	56,916	126	0	0	57,042	4
M	S	6.000	600	0	0	0	600	5
P	D	6.000	0	0	0	0	0	6
M	D	8.000	11,004	0	0	0	11,004	7
M	S	8.000	2,240	0	0	0	2,240	8
P	D	8.000	0	0	0	0	0	9
M	D	10.000	5,915	0	0	0	5,915	10
M	D	12.000	7,866	1,100	0	0	8,966	11
Total Within Municipality			86,974	1,226	0	0	88,200	
Total Utility			86,974	1,226	0	0	88,200	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	628	0	0	0	628	77	1
M	1.000	20	0	1	0	19	0	2
M	1.250	3	0	1	0	2	0	3
M	1.500	6	4	0	0	10	0	4
M	2.000	12	0	0	0	12	3	5
M	3.000	3	0	0	0	3	0	6
M	4.000	1	0	0	0	1	1	7
M	6.000	17	1	0	0	18	15	8
M	8.000	3	1	0	0	4	4	9
M	10.000	1	1	0	0	2	0	10
Total Utility		694	7	2	0	699	100	

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	611	21	16	(11)	605	40	1
1.000	22	4	0	0	26	0	2
1.250	2	0	0	0	2	0	3
1.500	9	1	0	0	10	0	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
Total:	656	26	16	(11)	655	40	

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	492	46	9	4	0	54	605	1
1.000	0	9	10	1	0	6	26	2
1.250	0	1	0	0	0	1	2	3
1.500	0	3	4	1	0	2	10	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
Total:	492	65	25	9	0	64	655	

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	119	8			127	2
Total Fire Hydrants	119	8	0	0	127	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	127
Number of distribution system valves end of year:	313
Number of distribution valves operated during year:	303

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

(630) THE UNIT COST OF THE CHEMICALS USED INCREASED DRAMATICALLY OVER THE COURSE OF THE YEAR AND THE 2004 NUMBER WAS LOW DUE TO CHANGES IN INVENTORY LEVELS.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

A/C 342 WAS REDUCED BY \$32,525 IN ACCORDANCE WITH INSTRUCTIONS FROM BRIDGOT QUANDT TO REMOVE THE COST OF THE CLEANING AND PAINTING OF THE RESERVOIR AND HIGH TOWER IN 2004. THIS COST WAS CAPITALIZED IN 2004 AND THIS ADJUSTMENT AS WELL AS TO ACT 435 WILL EFFECTIVELY EXPENSE THIS ITEM.

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.

WATER MAINS WERE FINANCED BY BOTH PLANT AND CONTRIBUTIONS AS SHOWN ON PAGES W-8 AND W-10.

Water Services (Page W-18)

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

WATER SERVICES WERE FINANCED BY A PRIVATE DEVELOPER.

Meters (Page W-19)

Explain all reported adjustments.

INVENTORY ADJUSTMENT OF 11 METERS.

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

METERS ARE TESTED PERIODICALLY AND ARE REPLACED PRIOR TO THE 20 YEAR STATUTORY TIME FRAME.

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
