



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF WESTON WATER UTILITY

Principal Office: 5500 SCHOFIELD AVENUE  
WESTON, WI 54476

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** VILLAGE OF WESTON WATER UTILITY

**Utility Address:** 5500 SCHOFIELD AVENUE  
WESTON, WI 54476

**When was utility organized?** 8/8/1968

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** JOHN D. JACOBS

**Title:** FINANCE DIRECTOR/TREASURER

**Office Address:**

5500 SCHOFIELD AVENUE  
WESTON, WI 54476

**Telephone:** (715) 359 - 6114

**Fax Number:** (715) 359 - 6117

**E-mail Address:** jjacobs@vil.weston.wi.us

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** FRED SCHUSTER

**Title:** CHAIRMAN OF PUBLIC WORKS/UTILITIES COMMITTEE

**Office Address:**

5500 SCHOFIELD AVENUE  
WESTON, WI 54476

**Telephone:** (715) 359 - 6114

**Fax Number:** (715) 359 - 6117

**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:**

**Title:**

**Office Address:** CLIFTON GUNDERSON LLP  
201 FRONTENAC AVENUE  
P.O. BOX 106  
STEVENS POINT, WI 54481

**Telephone:** (715) 344 - 4984

**Fax Number:** (715) 344 - 8544

**E-mail Address:** mikelensmire@cliftoncpa.com

**Date of most recent audit report:** 5/8/2001

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2000

---

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

---

**Name:** KEITH DONNER

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

5500 SCHOFIELD AVENUE  
WESTON, WI 54476

**Telephone:** (715) 359 - 6114

**Fax Number:** (715) 359 - 6117

**E-mail Address:** kdonner@vil.weston.wi.us

---

**Name of utility commission/committee:** VILLAGE BOARD; PUBLIC WORKS & UTILITIES COMMITTEE

---

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

- DAVID DIESEN, VILLAGE TRUSTEE
- GREG FALKOWSKI, CITIZEN COMMITTEE MEMBER
- DAVID HAMERLA, CITIZEN COMMITTEE MEMBER
- SCOTT SANN, CITIZEN COMMITTEE MEMBER
- FRED SCHUSTER, CHAIRMAN-UTILITIES COMMITTEE

---

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,500,531	1,427,645	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	623,093	389,594	2
Depreciation Expense (403)	296,288	252,665	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	217,492	178,853	5
<b>Total Operating Expenses</b>	<b>1,136,873</b>	<b>821,112</b>	
<b>Net Operating Income</b>	<b>363,658</b>	<b>606,533</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>363,658</b>	<b>606,533</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	124,875	149,079	10
Miscellaneous Nonoperating Income (421)	0	1,950	11
<b>Total Other Income</b>	<b>124,875</b>	<b>151,029</b>	
<b>Total Income</b>	<b>488,533</b>	<b>757,562</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	573	84	13
<b>Total Miscellaneous Income Deductions</b>	<b>573</b>	<b>84</b>	
<b>Income Before Interest Charges</b>	<b>487,960</b>	<b>757,478</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	219,413	163,101	14
Amortization of Debt Discount and Expense (428)	17,585	18,063	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	557	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>236,998</b>	<b>181,721</b>	
<b>Net Income</b>	<b>250,962</b>	<b>575,757</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,318,478	3,103,470	20
Balance Transferred from Income (433)	250,962	575,757	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(6,307)	360,749	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,575,747</b>	<b>3,318,478</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST FROM BANKS	84,544	5
SPECIAL ASSESSMENT INTEREST	40,331	6
<b>Total (Acct. 419):</b>	<b>124,875</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
TRANSFERS TO GENERAL FUND	573	9
<b>Total (Acct. 426):</b>	<b>573</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	(6,307)	12
<b>Total (Acct. 436)--Debit:</b>	<b>(6,307)</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,500,531	0	0	0	1,500,531	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,500,531</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500,531</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	191,394		<b>191,394</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>191,394</b>	<b>0</b>	<b>191,394</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	16,335,343	14,860,665	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,880,268	1,649,473	<b>2</b>
<b>Net Utility Plant</b>	<b>14,455,075</b>	<b>13,211,192</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	1,258,656	1,835,571	<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,258,656</b>	<b>1,835,571</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	607,880	596,859	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	1,343,196	702,332	<b>10</b>
Customer Accounts Receivable (142)	252,469	238,604	<b>11</b>
Other Accounts Receivable (143)	232,259	115,176	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	4,360	3,992	<b>14</b>
Materials and Supplies (150)	36,515	38,878	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	3,742	7,805	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>2,480,421</b>	<b>1,703,646</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	142,339	144,406	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>142,339</b>	<b>144,406</b>	
<b>Total Assets and Other Debits</b>	<b>18,336,491</b>	<b>16,894,815</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,774,244	1,073,352	21
Appropriated Earned Surplus (215)	354,442	360,749	22
Unappropriated Earned Surplus (216)	3,575,747	3,318,478	23
<b>Total Proprietary Capital</b>	<b>5,704,433</b>	<b>4,752,579</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	4,047,000	5,101,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>4,047,000</b>	<b>5,101,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	32,160	195,856	28
Payables to Municipality (233)	265,616	89	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	201,680	166,722	31
Interest Accrued (237)	73,784	63,125	32
Other Current and Accrued Liabilities (238)	20,183	15,468	33
<b>Total Current and Accrued Liabilities</b>	<b>593,423</b>	<b>441,260</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	53,500	53,500	36
<b>Total Deferred Credits</b>	<b>53,500</b>	<b>53,500</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	7,938,135	6,546,476	41
<b>Total Liabilities and Other Credits</b>	<b>18,336,491</b>	<b>16,894,815</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	16,335,343	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	0				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	16,335,343	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,880,268	0	0	0	10
<b>Total Accumulated Provision</b>	1,880,268	0	0	0	
<b>Net Utility Plant</b>	14,455,075	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,649,473				<b>1,649,473</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	296,288				<b>296,288</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,226				<b>3,226</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>299,514</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>299,514</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	68,719				<b>68,719</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>68,719</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,719</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,880,268</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,880,268</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.95%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	36,515	38,878 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>36,515</u>	<u>38,878</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997C WATER REVENUE/REFUNDING BONDS	13,006	428	81,303	1
1998C G.O. PROMISSORY NOTES	1,722	428	0	2
2000C WATER REVENUE BONDS	2,399	428	45,976	3
2001C WATER REVENUE BONDS	458	428	15,060	4
<b>Total</b>			<b>142,339</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

**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	1,073,352	1
<b>Changes during year (explain):</b>		
TIF ADJUSTMENTS	700,892	2
<b>Balance end of year</b>	<u><u>1,774,244</u></u>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997C WATER REVENUE/REFUNDING BONDS	12/01/1997	03/01/2008	4.75%	1,855,000	<b>1</b>
2000C WATER REVENUE BONDS	11/15/2000	03/01/2021	5.78%	1,626,000	<b>2</b>
2001C WATER REVENUE BONDS	06/01/2001	03/01/2021	5.07%	566,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>4,047,000</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	------------------------------	------------------------------------	------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	166,722	1
<b>Accruals:</b>		
Charged water department expense	200,832	2
Charged electric department expense		3
Charged sewer department expense	2,617	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>203,449</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	166,722	6
Social Security taxes		7
PSC Remainder Assessment	1,769	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>168,491</b>	
<b>Balance end of year</b>	<b>201,680</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
1997C WATER REVENUE/REFUNDING BONDS	33,117	87,311	92,127	28,301	2
1998C G.O. PROMISSORY NOTES	18,667	26,133	44,800	0	3
2000C WATER REVENUE BONDS	11,341	90,623	71,827	30,137	4
2001C WATER REVENUE BONDS		15,346	0	15,346	5
<b>Subtotal</b>	<b>63,125</b>	<b>219,413</b>	<b>208,754</b>	<b>73,784</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
SHORT-TERM NOTES PAYABLE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>63,125</b>	<b>219,413</b>	<b>208,754</b>	<b>73,784</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	6,546,476	0	0	0	0	<b>6,546,476</b>	1
<b>Add credits during year:</b>							
For Services						<b>0</b>	2
For Mains	1,391,659					<b>1,391,659</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>7,938,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,938,135</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	51,598					<b>51,598</b>	6

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
RESTRICTED FUNDS	1,258,656	3
<b>Total (Acct. 125):</b>	<b>1,258,656</b>	
<b>Notes Receivable (141):</b>		
SPECIAL ASSESSMENTS	1,343,196	4
<b>Total (Acct. 141):</b>	<b>1,343,196</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	97,026	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
MISCELLANEOUS	40,443	8
UNBILLED RECEIVABLES	115,000	9
<b>Total (Acct. 142):</b>	<b>252,469</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
DUE FROM OTHER FUNDS	54,872	12
PROPERTY TAXES	177,387	13
<b>Total (Acct. 143):</b>	<b>232,259</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM OTHER GOVERNMENTS	4,360	14
<b>Total (Acct. 145):</b>	<b>4,360</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		17
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND	6,015	18
DUE TO CAPITAL PROJECTS FUNDS	259,601	19
<b>Total (Acct. 233):</b>	<b>265,616</b>	
<b>Other Deferred Credits (253):</b>		
DEFERRED SPECIAL ASSESSMENTS	53,500	20
<b>Total (Acct. 253):</b>	<b>53,500</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	15,359,685	0	0	0	15,359,685	1
Materials and Supplies	37,696	0	0	0	37,696	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	1,764,870	0	0	0	1,764,870	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	7,242,305	0	0	0	7,242,305	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>6,390,206</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,390,206</b>	
Net Operating Income	363,658	0	0	0	363,658	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	5.69%	N/A	N/A	N/A	5.69%	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,423,798	1
Appropriated Earned Surplus	357,595	2
Unappropriated Earned Surplus	3,447,112	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>5,228,505</b>	
<b>Net Income</b>		
Net Income	250,962	5
 <b>Percent Return on Proprietary Capital</b>	 <b>4.80%</b>	

## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

---

**1. Acquisitions.**

The Village continues to develop its TIF District (primarily the Weston Business & Technology Park) and other residential neighborhoods to install water service to those areas. Water and sewer development activity is part of the development and is commensurate with this development activity. Water mains, services and other assets have increased reflecting this activity, with contributions coming from the Municipality, developers and special assessments to homeowners.

---

**2. Leaseholder changes.**

NONE

---

**3. Extensions of service.**

The Village is providing water service to additional areas throughout the Village each year. Extensions of service are adjacent to already existing service areas.

---

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

NONE

---

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

The Weston Water Utility issued \$1,245,000 of Water System Revenue Bonds in 2001. Of that amount, \$566,000 has been segregated to the Water Utility Fund and \$679,000 has been allocated directly to the TIF District (whose debt service payments will be serviced through the Village's debt service fund).

---

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

NONE

---

**7. Any additional matters.**

NONE

---

## FINANCIAL SECTION FOOTNOTES

---

### Income Statement Account Details (Page F-02)

Account 436 - \$6,307 decrease due to the reduction in Appropriated Earned Surplus (215) from \$360,749 to \$354,442.

---

### Balance Sheet End-of-Year Account Balances (Page F-19)

Account 142 - Customer Accounts Receivable - Miscellaneous: \$40,443 represents engineering/administration/inspection costs incurred and attributable to newer subdivisions, which are to be billed out in the succeeding year to the developer of the subdivision.

Account 233 - Due to Capital Projects Funds: \$259,601 represents the Engineering/Administration cost distribution that was originally charged to the Streets/Storm Sewer account in the Capital Projects Fund. After the final project costs were totaled and reallocated between the Streets, Storm Sewers, Water Utility, and Sewer Utility, the \$259,601 represents the reallocated share charged to the Water Utility. The engineering/administration costs shown here are for the Robinwood Area and Normandy Street projects.

---

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

No correspondence - good filer - ele

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,441,047	1
<b>Total Sales of Water</b>	<b>1,441,047</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	4,433	2
Miscellaneous Service Revenues (471)	1,003	3
Rents from Water Property (472)	13,696	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	40,352	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>59,484</b>	
<b>Total Operating Revenues</b>	<b>1,500,531</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	110,726	8
Pumping Expenses (620-625)	62,227	9
Water Treatment Expenses (630-635)	169,277	10
Transmission and Distribution Expenses (640-655)	116,270	11
Customer Accounts Expenses (901-904)	43,509	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	121,084	14
<b>Total Operation and Maintenance Expenses</b>	<b>623,093</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	296,288	15
Amortization Expense (404-407)	0	16
Taxes (408)	217,492	17
<b>Total Other Operating Expenses</b>	<b>513,780</b>	
<b>Total Operating Expenses</b>	<b>1,136,873</b>	
<b>NET OPERATING INCOME</b>	<b>363,658</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	2	23	53	2
Industrial	1	1,020	2,346	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>3</b>	<b>1,043</b>	<b>2,399</b>	
Metered Sales to General Customers (461)				
Residential	3,386	187,964	633,131	4
Commercial	389	89,111	212,429	5
Industrial	4	214,005	177,354	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,779</b>	<b>491,080</b>	<b>1,022,914</b>	
Private Fire Protection Service (462)	24		18,641	7
Public Fire Protection Service (463)	2		364,577	8
Other Sales to Public Authorities (464)	23	13,879	32,516	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>3,831</b>	<b>506,002</b>	<b>1,441,047</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
------------------------------	----------------------------------	--	-------------------------

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	364,577	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>364,577</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,433	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,433</b>	
<b>Miscellaneous Service Revenues (471):</b>		
REIMBURSEMENT FOR VANDALISM REPAIRS	1,003	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,003</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER LEASES	13,696	8
<b>Total Rents from Water Property (472)</b>	<b>13,696</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	19,757	10
<b>Other (specify):</b> VACANT LOT STANDBY CHARGE	11,536	11
ASSESSMENT CHECKING	1,915	12
PERMITS	1,843	13
MISC. PART SALES	2,250	14
PRIVATE WELL PERMITS	2,593	15
INSURANCE DAMAGES/PROCEEDS	458	16
<b>Total Other Water Revenues (474)</b>	<b>40,352</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		17
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	3,865	1
Purchased Water (601)	32,377	2
Operation Supplies and Expenses (602)	51,033	3
Maintenance of Water Source Plant (605)	23,451	4
<b>Total Source of Supply Expenses</b>	<b>110,726</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	10,469	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	37,737	7
Operation Supplies and Expenses (623)	11,479	8
Maintenance of Pumping Plant (625)	2,542	9
<b>Total Pumping Expenses</b>	<b>62,227</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	45,256	10
Chemicals (631)	104,903	11
Operation Supplies and Expenses (632)	15,049	12
Maintenance of Water Treatment Plant (635)	4,069	13
<b>Total Water Treatment Expenses</b>	<b>169,277</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	52,487	14
Operation Supplies and Expenses (641)	18,597	15
Maintenance of Distribution Reservoirs and Standpipes (650)	701	16
Maintenance of Mains (651)	11,553	17
Maintenance of Services (652)	16,230	18
Maintenance of Meters (653)	3,519	19
Maintenance of Hydrants (654)	13,116	20
Maintenance of Other Plant (655)	67	21
<b>Total Transmission and Distribution Expenses</b>	<b>116,270</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	10,235	<b>22</b>
Accounting and Collecting Labor (902)	31,119	<b>23</b>
Supplies and Expenses (903)	2,155	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>43,509</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	28,756	<b>27</b>
Office Supplies and Expenses (921)	10,632	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	4,384	<b>30</b>
Property Insurance (924)		<b>31</b>
Injuries and Damages (925)	4,633	<b>32</b>
Employee Pensions and Benefits (926)	55,954	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	9,093	<b>35</b>
Transportation Expenses (933)	7,632	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>121,084</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>623,093</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		201,680	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,617	2
<b>Net property tax equivalent</b>		<b>199,063</b>	
Social Security		16,660	3
PSC Remainder Assessment		1,769	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>217,492</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.207286				3
County tax rate	mills		6.320898				4
Local tax rate	mills		5.020276				5
School tax rate	mills		9.533568				6
Voc. school tax rate	mills		1.952427				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.034455</b>				<b>10</b>
Less: state credit	mills		1.322648				11
<b>Net tax rate</b>	mills		<b>21.711807</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.020276</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.485995</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.506271</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.034455</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.716590</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.711807</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.558474</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>14,860,665</b>	14,860,665				22
Materials & Supplies	\$	<b>38,878</b>	38,878				23
<b>Subtotal</b>	\$	<b>14,899,543</b>	<b>14,899,543</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>1,596,917</b>	1,596,917				25
<b>Taxable Assets</b>	\$	<b>13,302,626</b>	<b>13,302,626</b>				<b>26</b>
Assessment Ratio	dec.		0.974446				27
<b>Assessed Value</b>	\$	<b>12,962,691</b>	<b>12,962,691</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.558474</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>201,680</b>	<b>201,680</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	129,161					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>201,680</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	319		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>319</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	69,043	11,669	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)	106,451	181,675	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>175,494</b>	<b>193,344</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	153,099	160,322	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0	42,500	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	249,298	44,292	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	134,147		20
<b>Total Pumping Plant</b>	<b>536,544</b>	<b>247,114</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	30,481		21
Structures and Improvements (331)	292,870		22
Water Treatment Equipment (332)	670,132	16,812	23
<b>Total Water Treatment Plant</b>	<b>993,483</b>	<b>16,812</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			319	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>319</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			80,712	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)			288,126	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>368,838</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			313,421	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			42,500	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			293,590	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			134,147	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>783,658</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			30,481	21
Structures and Improvements (331)			292,870	22
Water Treatment Equipment (332)			686,944	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,010,295</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	410,383		26
Transmission and Distribution Mains (343)	9,057,218	983,744	27
Fire Mains (344)	0		28
Services (345)	1,672,771	311,465	29
Meters (346)	316,611	28,589	30
Hydrants (348)	1,068,252	165,477	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>12,525,235</b>	<b>1,489,275</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	20,979		34
Office Furniture and Equipment (391)	2,623	6,218	35
Computer Equipment (391.1)	52,436		36
Transportation Equipment (392)	32,981		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	1,660	731	39
Laboratory Equipment (395)	5,794		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	612	66,541	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	35,867		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>152,952</b>	<b>73,490</b>	
<b>Total utility plant in service directly assignable</b>	<b>14,384,027</b>	<b>2,020,035</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>14,384,027</b>	<b>2,020,035</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			410,383 26
Transmission and Distribution Mains (343)	42,995		9,997,967 27
Fire Mains (344)			0 28
Services (345)	18,224		1,966,012 29
Meters (346)			345,200 30
Hydrants (348)	7,500		1,226,229 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>68,719</b>	<b>0</b>	<b>13,945,791</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			20,979 34
Office Furniture and Equipment (391)			8,841 35
Computer Equipment (391.1)			52,436 36
Transportation Equipment (392)			32,981 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			2,391 39
Laboratory Equipment (395)			5,794 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			67,153 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			35,867 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>226,442</b>
<b>Total utility plant in service directly assignable</b>	<b>68,719</b>	<b>0</b>	<b>16,335,343</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>68,719</b>	<b>0</b>	<b>16,335,343</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			42,341	<b>42,341</b>	1
February			40,339	<b>40,339</b>	2
March	473		43,476	<b>43,949</b>	3
April			44,424	<b>44,424</b>	4
May			50,002	<b>50,002</b>	5
June			46,319	<b>46,319</b>	6
July			60,330	<b>60,330</b>	7
August			51,070	<b>51,070</b>	8
September	5,423		39,026	<b>44,449</b>	9
October	10,846		36,111	<b>46,957</b>	10
November			38,072	<b>38,072</b>	11
December			43,431	<b>43,431</b>	12
<b>Total annual pumpage</b>	<b>16,742</b>	<b>0</b>	<b>534,941</b>	<b>551,683</b>	
Less: Water sold				506,002	13
Volume pumped but not sold				<b>45,681</b>	14
Volume sold as a percent of volume pumped				<b>92%</b>	15
Volume used for water production, water quality and system maintenance				14,351	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>14,351</b>	19
Volume pumped but unaccounted for				<b>31,330</b>	20
Percent of water lost				<b>6%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,621	23
Date of maximum: 7/15/2001					24
Cause of maximum:					25
Lawn Watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				652	26
Date of minimum: 11/2/2001					27
Total KWH used for pumping for the year				605,842	28
If water is purchased: Vendor Name: VILLAGE OF ROTHSCHILD					29
Point of Delivery: FOREMOST FARMS					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
ALTA VERDA	1	78	12	864,000	Yes	<b>1</b>
FOREMOST	2	70	16	1,000,000	Yes	<b>2</b>
MESKER	3	92	20	1,440,000	Yes	<b>3</b>
STERNBERG	4	83	20	1,440,000	Yes	<b>4</b>
BLOEDEL	5	85	20	1,296,000	Yes	<b>5</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	ALTA VERDE	FOREMOST	MESKER	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	CHRISTIANSEN	LAYNE & BOWLER	GOULDS	5
Year Installed	1999	1993	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	630	930	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. MOTORS	NEWMAN	9 10
Year Installed	1999	1993	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	50	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	BOOSTER #1	14
Location	STERNBERG	BLOEDEL	TREATMENT PLANT	15
Purpose	P	P	B	16
Destination	T	D	D	17
Pump Manufacturer	LAYNE & BOWLER	GOULDS	LAYNE & BOWLER	18
Year Installed	1980	2001	1988	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	925	890	1,120	21
Pump Motor or Standby Engine Mfr	NEWMAN	U.S. MOTORS	U.S. MOTORS	22 23
Year Installed	1988	2001	1980	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	100	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	BOOSTER #2			1
Location	TREATMENT PLANT			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	LAYNE & BOWLER			5
Year Installed	1988			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,120			8
Pump Motor or Standby Engine Mfr	NEWMAN			10
Year Installed	1973			11
Type	ELECTRIC			12
Horsepower	100			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				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	EAST EVEREST	FOREMOST	SUMMIT	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1981	1965	1970	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	142	159	105	6
Total capacity in gallons (actual)	250,000	100,000	100,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	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.)			1.0000	12
Is a corrosion control chemical used (yes, no)?			Y	13
Is water fluoridated (yes, no)?			Y	14

## 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	TREATMENT PLANT		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1988		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	188		6
Total capacity in gallons (actual)	100,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		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.)	1.8000		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)		
A	D	6.000	55,046	0	2,205	0	52,841	1	
M	D	6.000	76,956	0	0	0	76,956	2	
A	D	8.000	25,373	0	620	0	24,753	3	
M	D	8.000	58,145	10,194	0	0	68,339	4	
A	D	10.000	10,597	0	0	0	10,597	5	
M	D	10.000	30,590	0	0	0	30,590	6	
A	D	12.000	726	0	0	0	726	7	
M	D	12.000	75,619	13,141	0	0	88,760	8	
M	D	14.000	8,263	0	0	0	8,263	9	
<b>Total Within Municipality</b>			<b>341,315</b>	<b>23,335</b>	<b>2,825</b>	<b>0</b>	<b>361,825</b>		
M	D	6.000	35,836	0	0	0	35,836	10	
M	D	8.000	9,210	4,726	0	0	13,936	11	
M	D	10.000	11,060	0	0	0	11,060	12	
M	D	12.000	5,503	0	0	0	5,503	13	
<b>Total Outside of Municipality</b>			<b>61,609</b>	<b>4,726</b>	<b>0</b>	<b>0</b>	<b>66,335</b>		
<b>Total Utility</b>			<b>402,924</b>	<b>28,061</b>	<b>2,825</b>	<b>0</b>	<b>428,160</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,523	0	34	0	1,489	162	1
M	1.000	2,645	211	0	0	2,856	439	2
M	1.500	103	1	0	0	104		3
M	2.000	89	3	0	0	92	55	4
M	4.000	10	0	0	0	10	8	5
<b>Total Utility</b>		<b>4,370</b>	<b>215</b>	<b>34</b>	<b>0</b>	<b>4,551</b>	<b>664</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,582	200	0	0	3,782	171	1
0.750	78	0	0	0	78	7	2
1.000	76	16	0	0	92	15	3
1.500	106	0	0	0	106	15	4
2.000	21	0	0	0	21	4	5
3.000	5	1	0	0	6	3	6
4.000	3	1	0	0	4	3	7
6.000	1	0	0	0	1	1	8
8.000	2	0	0	(2)	0	0	9
<b>Total:</b>	<b>3,874</b>	<b>218</b>	<b>0</b>	<b>(2)</b>	<b>4,090</b>	<b>219</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,408	210	0	9	0	155	3,782	1
0.750	58	14	0	0	0	6	78	2
1.000	4	65	0	1	0	22	92	3
1.500	1	92	1	4	0	8	106	4
2.000	0	13	0	5	0	3	21	5
3.000	0	2	1	2	0	1	6	6
4.000	0	0	2	1	0	1	4	7
6.000	0	1	0	0	0	0	1	8
8.000	0	0	0	0	0	0	0	9
<b>Total:</b>	<b>3,471</b>	<b>397</b>	<b>4</b>	<b>22</b>	<b>0</b>	<b>196</b>	<b>4,090</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	87	5			92	1
Within Municipality	526	40	3		563	2
<b>Total Fire Hydrants</b>	<b>613</b>	<b>45</b>	<b>3</b>	<b>0</b>	<b>655</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

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

Number of hydrants operated during year: 260  
 Number of distribution system valves end of year: 2,090  
 Number of distribution valves operated during year: 1,260

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Operation & Maintenance Expenses (Page W-05)

Account 601 (Purchased Water): \$32,377 increase as a result of purchasing water in 2001 from the Village of Rothschild, while the Foremost well was under repair in 2001. Water had been purchased for the same reason in 1999, but no water was needed/purchased in 2000.

Account 602 (Operation Supplies & Expenses): This is a \$50,943 increase. \$50,319 of costs NOT ELIGIBLE for capitalization to the Bloedel Well site project were written off as expensed in 2001. These costs were for preliminary site investigation studies incurred prior to 1999 and PRIOR to the eventual selection of the Bloedel Well site location.

Account 605 (Maint. of Water Source Plant): \$23,451 increase was for rehabilitation work performed at the Foremost well in 2001. No rehab work had been conducted in 2000.

Account 630 (Water Treatment - Operation Labor): Labor expenses increased by \$11,997 (36%) as compared to 2000, primarily because Well No. 5 was brought on-line. An increase comparable to this was anticipated in the 2001 operating budget due to the monitoring, patrolling, etc, associated with a fifth site. Utility labor associated with the well start-up was also charged to this account. Labor costs in general rose approximately 4% in comparison to 2000.

Account 631 (Chemicals): Chemical costs increased by \$25,501 (32%) as compared to 2000, also primarily due to bringing Well No. 5 on-line and the establishment of chemical inventory at that location.

Account 640 (Trans. & Distrib. - Operation Labor): \$25,067 increase included a \$7,551 increase in utility labor for water meter testing. In addition, the rehiring of a GIS/Technician position to be shared between the Public Works Department and the Water Utility, resulted in a \$12,757 increase in salaries for this labor account. Extensive GIS mapping for Village's entire water utility system by the new employee was conducted in 2001 and continues into 2002.

Account 641 (Oper. Supplies/Exps.): \$8,080 increase in supplies and expenses as compared to 2000 due to increased activity related to ongoing development. Typical purchases charged to this account are tools, advertisements for water main flushing, and repair/replacement parts for meters, services and valves.

Account 651 (Maint. of Mains): \$8,148 increase due to repair of 3 main breaks/leaks in 2001 as compared to 1 break/leak in 2000. Approximately \$3,200 was attributable to asphalt patching.

Account 652 (Maint. of Services): \$9,254 increase is mainly attributable to outside contractors, utility labor and materials used to insulate shallow service lines on Elm, Maple and Gordon Streets, in advance of anticipated repaving.

Account 654 (Maint. of Hydrants): \$10,089 increase is attributable to increased activity by utility personnel on hydrant maintenance in 2001. Approximately \$2,500 of this increase was for purchase of hydrant

---

## WATER OPERATING SECTION FOOTNOTES

---

identification flags for new hydrants and replacement on existing hydrants.

Account 923 (Outside Services Employed): \$9,774 DECREASE due to the water rate study that was conducted in 2000. A similar expense was not incurred again in 2001.

Account 926 (Employee Pensions & Benefits): \$14,480 increase in fringe benefits attributable partially to the rehiring of the GIS/Technician position in 2001. Health insurance costs also increased about 28% in 2001 and will likely continue to increase well above the annual cost of inflation in future years. In addition, one employee in the Water Utility was married in 2001, and therefore switched from single to family health insurance coverage.

---

---

## WATER OPERATING SECTION FOOTNOTES

---

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

Account 310 (Land & Land Rights): \$11,669 increase to record TIF District portion's cost for the Well #5 site purchase. This was recorded as an expenditure in the TIF District fund at time of purchase.

Account 314 (Wells & Springs): \$181,675 increase to record the completion of Well #5 in 2001. Costs included \$50,000 for well site exploration, test well drilling, site evaluation, etc. -- incurred prior to 2000.

Account 321 (Pumping Plant - Structures/Improvs.): \$160,322 increase to record the pumping plant/structure costs for Well #5, completed in 2001.

Account 323 (Other Power Production Equipment): \$42,500 increase to record the construction/installation of the natural gas engine generator at Well #5, completed in 2001.

Account 325 (Electric Pumping Equipment): \$44,292 increase to record the addition of the well pump at Well #5, completed in 2001.

Account 332 (Water Treatment Equipment): \$16,812 increase to record the addition of the chemical feed equipment at Well #5, completed in 2001.

Account 343 (Transmission & Distribution Mains): \$983,744 increase to record the completion of the following construction projects in the Village of Weston during 2001: Normandy Street (replacement), Business Park (new), Robinwood subdivision (new), Sandy Meadows-1st Addition (new), and Vista Creek subdivision (new).

Account 345 (Services): \$311,465 increase to record the completion of the above construction projects in the Village of Weston during 2001. See account 343 for the listing.

Account 346 (Meters): \$28,589 increase to record the purchase of (200) 5/8" meters, (16) 1" meters, (1) 3" meter, and (1) 4" meter for new and replacement service.

Account 348 (Hydrants): \$165,477 increase to record the completion of the above construction projects in the Village of Weston during 2001. See account 343 for the listing.

Account 397 (Communication Equipment): \$66,541 increase for additions to the SCADA system and pump controls for Well #5, completed in 2001.

Account 343 (Retirements): \$42,995 retirements are for the removal of the 6" and 8" asbestos cement water mains on the Normandy Street project. Original construction was in 1969. Mains were replaced with ductile iron.

Account 345 (Retirements): \$18,224 retirements are for the removal of (34) 3/4" water services on the Normandy Street project. Original construction was in 1969. 3/4" services were replaced with 1" services.

Account 348 (Retirements): \$7,500 retirements are for the removal of 3 hydrants on the Normandy Street project. The 3 hydrants were replaced with two additional hydrants installed.

## WATER OPERATING SECTION FOOTNOTES

### Sources of Water Supply - Ground Waters (Page W-11)

Alta Verde pumping capacity was upgraded in 1999.

### Pumping & Power Equipment (Page W-13)

Original motors at Unit C and Unit D were relocated to Booster #2 and Booster #1, respectively, when the water treatment plant was placed in service in 1988. Changes at Unit B were assumed to be made in 1993 when it appears the pump was changed. Neither of these changes were ever reflected in this report to this point.

Data on standby engines and generators have not been previously reported.

- Standby-1: Powers well pump with coupling/clutch. (320 cu. in.)
- Standby-2: Powers well pump with coupling/clutch. (320 cu. in.)
- Standby-3: Powers well pump with coupling/clutch. (817 cu. in.)
- Standby-4: Powers Sternberg Well and water treatment plant. (390 H.P.)
- Standby-5: Powers pump & all electrical in well house. (230 H.P.; 150 KW)

### Water Mains (Page W-15)

**FINANCING FOR ADDITIONS:**

Water Revenue Bonds were issued in 2000 and 2001 for the Village's share and TIF District's share of the water main construction project. The Weston Business & Technology Park had 12" main installed and was fully financed through the Water Revenue bonds issued on behalf of the TIF District. The Normandy and Robinwood neighborhoods received 8" main and were financed by a combination of Water Revenue Bonds and special assessments to the homeowners. The Sandy Meadows-1st Addition and Vista Creek subdivision projects were 100% financed by the developers of those subdivisions.

**ASSESSMENT POLICY:**

Village assesses the costs of 8" water mains, services and fire hydrants.

**IF ADDITIONS WERE INSTALLED BY DEVELOPER:**

The basis for recording the cost of the additions is based on the construction plans from the developer, and is subject to change upon submittal of final costs and record drawings. Costs may be based either on cost data supplied by the developer or on the average cost of equivalent property additions undertaken by the utility.

### Water Services (Page W-16)

**FINANCING FOR ADDITIONS:**

Same as for Water Mains explanation. See above discussion.

**ASSESSMENT POLICY:**

Same as for Water Mains explanation. See above discussion.

**IF ADDITIONS WERE INSTALLED BY DEVELOPER:**

Same as for Water Mains explanation. See above discussion.

---

## WATER OPERATING SECTION FOOTNOTES

---

### Meters (Page W-17)

**ADJUSTMENT TO PREVIOUSLY REPORTED METER COUNT:**

The utility had previously erroneously reported two of its 8" station meters in the meter schedule. These have been removed from the report this year and will no longer be reported. The utility actually has four 8" station meters (one of which was added at Well #5 in 2001), one 6" station meter and one 14" station meter.

**EXPLANATION OF METER DATA AND TESTING:**

The utility tested less than 10% of its meters in 2001. However, many meters in the system are less than 10 years old. The Village has been growing at about a 5% rate per year. The utility is currently creating a database of meter histories to determine whether an alternate testing schedule may be validated. This process was started in 2001 with completion expected by June 1, 2002.

---

### Hydrants and Distribution System Valves (Page W-18)

**TESTING OF VALVES & HYDRANTS DURING 2001:**

Numbers reported are approximate.

---