



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, 2003

**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 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: JON ZIEGLER

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: 3/26/2002

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: KEITH DONNER, P.E.

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:

- TOM BENISHEK, CITIZEN COMMITTEE MEMBER
- GREG FALKOWSKI, CITIZEN COMMITTEE MEMBER
- MARK PORLIER, CITIZEN COMMITTEE MEMBER
- FRED SCHUSTER, VILLAGE TRUSTEE
- JON ZIEGLER, 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)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,668,448	1,499,268	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	595,660	520,905	2
Depreciation Expense (403)	171,999	321,756	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	248,910	244,704	5
Total Operating Expenses	1,016,569	1,087,365	
Net Operating Income	651,879	411,903	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	651,879	411,903	
OTHER INCOME			
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)	72,698	93,923	10
Miscellaneous Nonoperating Income (421)	730,341	0	11
Total Other Income	803,039	93,923	
Total Income	1,454,918	505,826	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	170,208	0	13
Total Miscellaneous Income Deductions	170,208	0	
Income Before Interest Charges	1,284,710	505,826	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	171,640	187,989	14
Amortization of Debt Discount and Expense (428)	16,338	16,131	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	187,978	204,120	
Net Income	1,096,732	301,706	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,878,519	3,575,747	20
Balance Transferred from Income (433)	1,096,732	301,706	21
Miscellaneous Credits to Surplus (434)	7,069,469	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	4,105	(1,066)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	12,040,615	3,878,519	

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,668,448		1,668,448	1
Total (Acct. 400):	1,668,448	0	1,668,448	
Operation and Maintenance Expense (401-402):				
Derived	595,660		595,660	2
Total (Acct. 401-402):	595,660	0	595,660	
Depreciation Expense (403):				
Derived	171,999		171,999	3
Total (Acct. 403):	171,999	0	171,999	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	248,910		248,910	5
Total (Acct. 408):	248,910	0	248,910	
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:	651,879	0	651,879	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST FROM BANKS	27,517	0	27,517	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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
SPECIAL ASSESSMENT INTEREST	45,181	0	45,181 12
Total (Acct. 419):	72,698	0	72,698
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	730,341	730,341 13
NONE	0	0	0 14
Total (Acct. 421):	0	730,341	730,341
TOTAL OTHER INCOME:	72,698	730,341	803,039
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 15
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	170,208	170,208 16
NONE	0	0	0 17
Total (Acct. 426):	0	170,208	170,208
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	170,208	170,208
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	171,640	██████████	171,640 18
Total (Acct. 427):	171,640	0	171,640
Amortization of Debt Discount and Expense (428):			
AMORTIZATION - DEBT DISCOUNTS	8,734	██████████	8,734 19
AMORTIZATION - DEBT ISSUE COSTS	7,604	██████████	7,604 20
Total (Acct. 428):	16,338	0	16,338
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 22
Total (Acct. 430):	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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	187,978	0	187,978
NET INCOME:	536,599	560,133	1,096,732
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,878,519	0	3,878,519 25
Total (Acct. 216):	3,878,519	0	3,878,519
Balance Transferred from Income (433):			
Derived	536,599	560,133	1,096,732 26
Total (Acct. 433):	536,599	560,133	1,096,732
Miscellaneous Credits to Surplus (434):			
GAIN ON SALE OF EQUIPMENT	2,505	0	2,505 27
UNAPPROPRIATED EARNED SURPLUS-CONTRIBUTION I	0	7,066,964	7,066,964 28
Total (Acct. 434):	2,505	7,066,964	7,069,469
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	4,105		4,105 30
Total (Acct. 436)--Debit:	4,105	0	4,105
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,413,518	7,627,097	12,040,615

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 & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,668,448	0	0	0	1,668,448	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
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,668,448	0	0	0	1,668,448	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. 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.
4. 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	211,200		211,200	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
Total Payroll	211,200	0	211,200	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	18,708,349	17,048,131	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,724,183	2,152,420	2
Net Utility Plant	14,984,166	14,895,711	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	831,303	1,165,245	7
Total Other Property and Investments	831,303	1,165,245	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,503,105	902,942	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	804,321	1,062,514	10
Customer Accounts Receivable (142)	274,715	245,642	11
Other Accounts Receivable (143)	264,051	295,536	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,835	4,127	14
Materials and Supplies (150)	45,829	39,502	15
Prepayments (165)	310	295	16
Other Current and Accrued Assets (170)	10,346	479	17
Total Current and Accrued Assets	2,907,512	2,551,037	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	109,871	126,209	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	109,871	126,209	
Total Assets and Other Debits	18,832,852	18,738,202	

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)	2,606,491	1,898,808	21
Appropriated Earned Surplus (215)	357,481	353,376	22
Unappropriated Earned Surplus (216)	12,040,615	3,878,519	23
Total Proprietary Capital	15,004,587	6,130,703	
LONG-TERM DEBT			
Bonds (221)	3,266,000	3,667,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	177,000	0	26
Total Long-Term Debt	3,443,000	3,667,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	22,021	13,759	28
Payables to Municipality (233)	0	200,493	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	234,343	232,859	31
Interest Accrued (237)	57,106	61,754	32
Other Current and Accrued Liabilities (238)	18,295	9,965	33
Total Current and Accrued Liabilities	331,765	518,830	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	53,500	53,500	36
Total Deferred Credits	53,500	53,500	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	8,368,169	41
Total Liabilities and Other Credits	18,832,852	18,738,202	

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	17,048,131	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,386,215	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	9,089,070	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	233,064				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	18,708,349	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)	2,252,770	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,471,413	0	0	0	13
Total Accumulated Provision	3,724,183	0	0	0	
Net Utility Plant	14,984,166	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)	2,152,420				2,152,420	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	171,999				171,999	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,990				3,990	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	175,989	0	0	0	175,989	13
Debits during year						14
Book cost of plant retired	75,639				75,639	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	75,639	0	0	0	75,639	19
Balance end of year (110.1)	2,252,770	0	0	0	2,252,770	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.95%					22

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

Depreciation Accruals (Credits) during the year (110.2):
 1. Report the amounts charged to Depreciation Expense (426).
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	170,208				170,208	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	1,301,205				1,301,205	10
Total credits	1,471,413	0	0	0	1,471,413	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	1,471,413	0	0	0	1,471,413	18
Composite Depreciation Rate?	Yes					19
If yes, what is the rate?	1.95%					20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	45,829	39,502
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	45,829	39,502

**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)				
1997C WATER REVENUE/REFUNDING BONDS	13,153	428	55,204	1
2000C WATER REVENUE BONDS	2,399	428	41,179	2
2001C WATER REVENUE BONDS	786	428	13,488	3
Total			109,871	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,898,808	1
Changes during year (explain):		
TIF ADJUSTMENTS	707,683	2
Balance end of year	<u>2,606,491</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%	1,240,000	1
2000C WATER REVENUE BONDS	11/15/2000	03/01/2021	5.78%	1,551,000	2
2001C WATER REVENUE BONDS	06/01/2001	03/01/2021	5.07%	475,000	3
Total Bonds (Account 221):				3,266,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2003 GEN OBLIG PROMISSORY NOTES	08/19/2003	03/01/2006	1.89%	177,000	1
Total for Account 224				177,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	232,859	1
Accruals:		
Charged water department expense	233,013	2
Charged electric department expense		3
Charged sewer department expense	3,255	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>236,268</u>	
Taxes paid during year:		
County, state and local taxes	232,859	6
Social Security taxes		7
PSC Remainder Assessment	1,925	8
Other (explain):		
NONE		9
Total payments and other debits	<u>234,784</u>	
Balance end of year	<u><u>234,343</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1997C WATER REVENUE/REFUNDING BONDS	23,951	60,171	64,844	19,278	2
2000C WATER REVENUE BONDS	29,712	87,001	87,855	28,858	3
2001C WATER REVENUE BONDS	8,091	23,133	23,589	7,635	4
Subtotal	61,754	170,305	176,288	55,771	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2003 GEN OBLIG PROMISSORY NOTES	0	1,335		1,335	6
Subtotal	0	1,335	0	1,335	
Notes Payable (231)					
SHORT-TERM NOTES PAYABLE	0			0	7
Subtotal	0	0	0	0	
Total	61,754	171,640	176,288	57,106	

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 FUNDS	831,303	3
Total (Acct. 125):	831,303	
Notes Receivable (141):		
SPECIAL ASSESSMENTS	804,321	4
Total (Acct. 141):	804,321	
Customer Accounts Receivable (142):		
Water	96,827	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
MISCELLANEOUS	62,888	8
UNBILLED RECEIVABLES	115,000	9
Total (Acct. 142):	274,715	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
DUE FROM OTHER FUNDS	136,248	12
PROPERTY TAXES	127,803	13
Total (Acct. 143):	264,051	
Receivables from Municipality (145):		
DUE FROM OTHER GOVERNMENTS	4,835	14
Total (Acct. 145):	4,835	
Prepayments (165):		
PREPAID ITEMS	310	15
Total (Acct. 165):	310	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<hr/>		
Other Deferred Debits (183):		
NONE	17	
Total (Acct. 183):	0	
<hr/>		
Payables to Municipality (233):		
NONE	18	
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
DEFERRED SPECIAL ASSESSMENTS	53,500	19
Total (Acct. 253):	53,500	
<hr/>		

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	9,025,067	0	0	0	9,025,067	1
Materials and Supplies	42,665	0	0	0	42,665	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	2,202,595	0	0	0	2,202,595	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	6,865,137	0	0	0	6,865,137	
Net Operating Income	651,879	0	0	0	651,879	7
Net Operating Income as a percent of						
Average Net Rate Base	9.50%	N/A	N/A	N/A	9.50%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The Village continues to develop its TIF District (both the Weston Business & Technology Park and the Camp Phillips Road/STH 29 commercial corridor area) 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/property owners.

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. During 2003, new extensions were also provided to the Whitespire Grove development which lies within the Village of Rothschild, but is serviced by the Weston Water Utility.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

The Water Utility borrowed \$177,000 in general obligation promissory notes during 2003 from a local bank to finance a number of non-TIF District area/non-developer projects for infrastructure improvements. The funds were borrowed with the intent to refinance the general obligation debt issues (for both 2003 and 2004), with a Water Utility Revenue Bond issue in 2005.

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

The Weston Water Utility may request a formal proceeding with the Public Service Commission during 2005, for a proposed rate change if the Village pursues shifting the Public Fire Protection charges from the annual property tax bill onto the quarterly water utility bill.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

Account 436 - \$4,105 increase due to the increase in Appropriated Earned Surplus (215) from \$353,376 to \$357,481.

Identification and Ownership - Contacts (Page iv)

General footnotes

This annual report should be read only in connection with the accompanying accountant's report.

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	8,368,169	0	0	0	0	8,368,169	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	8,368,169					8,368,169	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,608,275	1,427,749	1
Total Sales of Water	1,608,275	1,427,749	
Other Operating Revenues			
Forfeited Discounts (470)	4,972	4,747	2
Miscellaneous Service Revenues (471)	2,866	550	3
Rents from Water Property (472)	21,473	14,319	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	30,862	51,903	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	60,173	71,519	
Total Operating Revenues	1,668,448	1,499,268	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	34,605	4,659	8
Pumping Expenses (620-625)	82,567	68,902	9
Water Treatment Expenses (630-635)	164,620	144,988	10
Transmission and Distribution Expenses (640-655)	112,450	120,779	11
Customer Accounts Expenses (901-904)	53,491	49,533	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	147,927	132,044	14
Total Operation and Maintenance Expenses	595,660	520,905	
Other Operating Expenses			
Depreciation Expense (403)	171,999	321,756	15
Amortization Expense (404-407)		0	16
Taxes (408)	248,910	244,704	17
Total Other Operating Expenses	420,909	566,460	
Total Operating Expenses	1,016,569	1,087,365	
NET OPERATING INCOME	651,879	411,903	

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	1	1,216	2,798	3
Total Unmetered Sales to General Customers (460)	1	1,216	2,798	
Metered Sales to General Customers (461)				
Residential	3,980	218,931	742,870	4
Commercial	425	99,720	234,100	5
Industrial	4	212,575	176,019	6
Total Metered Sales to General Customers (461)	4,409	531,226	1,152,989	
Private Fire Protection Service (462)	28		23,400	7
Public Fire Protection Service (463)	2		385,520	8
Other Sales to Public Authorities (464)	26	23,313	43,568	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,466	555,755	1,608,275	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

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)	385,520	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)	385,520	
Forfeited Discounts (470):		
Customer late payment charges	4,972	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	4,972	
Miscellaneous Service Revenues (471):		
REIMBURSEMENT FOR VANDALISM REPAIRS	716	7
FINES/ORDINANCE VIOLATIONS	2,150	8
Total Miscellaneous Service Revenues (471)	2,866	
Rents from Water Property (472):		
WATER TOWER LEASES	21,473	9
Total Rents from Water Property (472)	21,473	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,873	11
Other (specify): VACANT LOT STANDBY CHARGE	9,128	12
ASSESSMENT CHECKING	2,413	13
PERMITS	2,140	14
MISC. PART SALES	896	15
PRIVATE WELL PERMITS	4,325	16
MISCELLANEOUS/OTHER	87	17
Total Other Water Revenues (474)	30,862	

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)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	3,220	3,790	1
Purchased Water (601)	12,726	0	2
Operation Supplies and Expenses (602)	1,890	789	3
Maintenance of Water Source Plant (605)	16,769	80	4
Total Source of Supply Expenses	34,605	4,659	
PUMPING EXPENSES			
Operation Labor (620)	10,319	12,821	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	50,433	43,024	7
Operation Supplies and Expenses (623)	9,523	9,688	8
Maintenance of Pumping Plant (625)	12,292	3,369	9
Total Pumping Expenses	82,567	68,902	
WATER TREATMENT EXPENSES			
Operation Labor (630)	34,880	42,435	10
Chemicals (631)	102,235	87,455	11
Operation Supplies and Expenses (632)	15,579	13,343	12
Maintenance of Water Treatment Plant (635)	11,926	1,755	13
Total Water Treatment Expenses	164,620	144,988	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	48,497	45,125	14
Operation Supplies and Expenses (641)	18,071	30,686	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,235	533	16
Maintenance of Mains (651)	9,930	3,987	17
Maintenance of Services (652)	9,484	3,180	18
Maintenance of Meters (653)	4,231	4,463	19
Maintenance of Hydrants (654)	18,002	32,805	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	112,450	120,779	

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)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	13,158	14,089	22
Accounting and Collecting Labor (902)	36,660	31,977	23
Supplies and Expenses (903)	3,673	3,467	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	53,491	49,533	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	31,451	34,002	27
Office Supplies and Expenses (921)	5,301	3,069	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	2,811	2,871	30
Property Insurance (924)	5,236	703	31
Injuries and Damages (925)	7,444	7,234	32
Employee Pensions and Benefits (926)	74,553	68,453	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	12,167	10,165	35
Transportation Expenses (933)	8,862	5,547	36
Maintenance of General Plant (935)	102	0	37
Total Administrative and General Expenses	147,927	132,044	
Total Operation and Maintenance Expenses	595,660	520,905	

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		234,585	232,859	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,255	3,061	2
Net property tax equivalent		231,330	229,798	
Social Security		15,655	13,368	3
PSC Remainder Assessment		1,925	1,538	4
Other (specify): NONE			0	5
Total tax expense		248,910	244,704	

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		0.205897				3
County tax rate	mills		6.061148				4
Local tax rate	mills		5.214523				5
School tax rate	mills		9.342026				6
Voc. school tax rate	mills		1.957770				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.781364				10
Less: state credit	mills		1.283026				11
Net tax rate	mills		21.498338				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.214523				14
Combined School Tax Rate	mills		11.299796				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.514319				17
Total Tax Rate	mills		22.781364				18
Ratio of Local and School Tax to Total	dec.		0.724905				19
Total tax net of state credit	mills		21.498338				20
Net Local and School Tax Rate	mills		15.584247				21
Utility Plant, Jan. 1	\$	17,048,131	17,048,131				22
Materials & Supplies	\$	39,502	39,502				23
Subtotal	\$	17,087,633	17,087,633				24
Less: Plant Outside Limits	\$	1,596,917	1,596,917				25
Taxable Assets	\$	15,490,716	15,490,716				26
Assessment Ratio	dec.		0.971726				27
Assessed Value	\$	15,052,731	15,052,731				28
Net Local & School Rate	mills		15.584247				29
Tax Equiv. Computed for Current Year	\$	234,585	234,585				30
Tax Equivalent per 1994 PSC Report	\$	129,161					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	234,585					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 \$50,000. If applicable, provide construction authorization.
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)	
INTANGIBLE PLANT			
Organization (301)	319		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	319	0	
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	368,838	0	
PUMPING PLANT			
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
Total Pumping Plant	783,658	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	30,481		21
Structures and Improvements (331)	292,870		22
Water Treatment Equipment (332)	688,239		23
Total Water Treatment Plant	1,011,590	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			319	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	319	
SOURCE OF SUPPLY PLANT				
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
Total Source of Supply Plant	0	0	368,838	
PUMPING PLANT				
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
Total Pumping Plant	0	0	783,658	
WATER TREATMENT PLANT				
Land and Land Rights (330)			30,481	21
Structures and Improvements (331)			292,870	22
Water Treatment Equipment (332)			688,239	23
Total Water Treatment Plant	0	0	1,011,590	

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 \$50,000. If applicable, provide construction authorization.
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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	410,383		26
Transmission and Distribution Mains (343)	10,480,232	592,896	27
Fire Mains (344)	0		28
Services (345)	2,056,744	47,335	29
Meters (346)	388,451	41,464	30
Hydrants (348)	1,305,432	98,574	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	14,641,242	780,269	
GENERAL PLANT			
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	17,665	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
Total General Plant	226,442	17,665	
Total utility plant in service directly assignable	17,032,089	797,934	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	17,032,089	797,934	

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)			410,383 26
Transmission and Distribution Mains (343)	49,315	(6,335,625)	4,688,188 27
Fire Mains (344)			0 28
Services (345)	13,200	(1,243,367)	847,512 29
Meters (346)			429,915 30
Hydrants (348)	2,130	(789,177)	612,699 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	64,645	(8,368,169)	6,988,697
GENERAL PLANT			
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)	10,994		39,652 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
Total General Plant	10,994	0	233,113
Total utility plant in service directly assignable	75,639	(8,368,169)	9,386,215
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	75,639	(8,368,169)	9,386,215

**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 \$50,000. If applicable, provide construction authorization.
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)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

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)			0 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	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		463,798	27
Fire Mains (344)			28
Services (345)		138,546	29
Meters (346)			30
Hydrants (348)		118,557	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	720,901	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	720,901	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	720,901	

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)			0 26
Transmission and Distribution Mains (343)		6,335,625	6,799,423 27
Fire Mains (344)			0 28
Services (345)		1,243,367	1,381,913 29
Meters (346)			0 30
Hydrants (348)		789,177	907,734 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	8,368,169	9,089,070
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	8,368,169	9,089,070
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	8,368,169	9,089,070

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			44,317	44,317	1
February			41,096	41,096	2
March			42,721	42,721	3
April			39,903	39,903	4
May			49,244	49,244	5
June			56,115	56,115	6
July			60,832	60,832	7
August			62,653	62,653	8
September			55,325	55,325	9
October			47,298	47,298	10
November	6,263		36,683	42,946	11
December			41,011	41,011	12
Total annual pumpage	6,263	0	577,198	583,461	
Less: Water sold				555,755	13
Volume pumped but not sold				27,706	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				11,737	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				11,737	19
Volume pumped but unaccounted for				15,969	20
Percent of water lost				3%	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.)				2,722	23
Date of maximum: 8/26/2003					24
Cause of maximum:					25
Lawn Watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				548	26
Date of minimum: 11/27/2003					27
Total KWH used for pumping for the year				709,343	28
If water is purchased: Vendor Name: VILLAGE OF ROTHSCHILD					29
Point of Delivery: FOREMOST FARMS					30

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)	
ALTA VERDA	1	78	12	864,000	Yes	1
FOREMOST	2	70	16	1,000,000	Yes	2
MESKER	3	92	20	1,440,000	Yes	3
STERNBERG	4	83	20	1,440,000	Yes	4
BLOEDEL	5	85	20	1,296,000	Yes	5

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	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	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				25
Horsepower				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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
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
WATER TREATMENT PLANT				8
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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
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
WATER TREATMENT PLANT			8
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	52,841	0	480	0	52,361	1
M	D	6.000	77,142	3,043	430	0	79,755	2
A	D	8.000	22,681	0	2,958	0	19,723	3
M	D	8.000	77,506	8,602	0	0	86,108	4
A	D	10.000	9,956	0	0	0	9,956	5
M	D	10.000	31,231	97	122	0	31,206	6
A	D	12.000	726	0	0	0	726	7
M	D	12.000	94,113	11,299	17	0	105,395	8
M	D	14.000	8,263	0	0	0	8,263	9
Total Within Municipality			374,459	23,041	4,007	0	393,493	
M	D	6.000	35,836	0	0	0	35,836	10
M	D	8.000	13,936	3,111	0	0	17,047	11
M	D	10.000	11,060	2,337	0	0	13,397	12
M	D	12.000	5,503	0	0	0	5,503	13
Total Outside of Municipality			66,335	5,448	0	0	71,783	
Total Utility			440,794	28,489	4,007	0	465,276	

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	1,445	0	58	0	1,387	162	1
M	1.000	3,008	207	0	0	3,215	309	2
M	1.500	105	3	0	0	108		3
M	2.000	106	10	4	0	112	68	4
M	4.000	15	0	0	0	15	13	5
Total Utility		4,679	220	62	0	4,837	552	

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	4,044	400	128	0	4,316	243	1
0.750	75	12	7	0	80	10	2
1.000	85	0	0	0	85	7	3
1.500	112	7	0	0	119	31	4
2.000	20	2	0	3	25	0	5
3.000	6	1	0	0	7	0	6
4.000	4	0	0	0	4	0	7
6.000	1	0	0	0	1	0	8
8.000	0	0	0	0	0	0	9
Total:	4,347	422	135	3	4,637	291	

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	3,846	226	0	9	0	235	4,316	1
0.750	53	17	0	0	0	10	80	2
1.000	3	71	0	1	0	10	85	3
1.500	1	96	1	7	0	14	119	4
2.000	0	17	0	6	0	2	25	5
3.000	0	3	1	3	0	0	7	6
4.000	0	0	2	2	0	0	4	7
6.000	0	1	0	0	0	0	1	8
8.000	0	0	0	0	0	0	0	9
Total:	3,903	431	4	28	0	271	4,637	

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	92	11			103	1
Within Municipality	584	47	3		628	2
Total Fire Hydrants	676	58	3	0	731	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year: 330
 Number of distribution system valves end of year: 2,266
 Number of distribution valves operated during year: 900

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 25%, but not less \$5,000, please explain.

Account 601 (Purchased Water): 6,263,000 gallons of water were purchased from the Village of Rothschild over a period of 10 days in November while maintenance was being performed on the Foremost Well (Well No. 2). This well is rehabilitated about once every 2 years due to accumulations of iron and manganese in the well screen. The last time the utility purchased water due to maintenance at this well was in September/October 2001.

Account 605 (Maintenance of Water Source Plant): The utility incurred expense from an outside contractor (Layne Northwest) in the amount of \$15,264 for the maintenance at the Foremost Well (Well No. 2). The utility did not perform major maintenance on any wells in 2002.

Account 625 (Maintenance of Pumping Plant): The utility incurred extraordinary costs at three pumping stations. Approximately \$2,600 was spent on maintenance at the Foremost Well (Well No. 2) when that well was rehabilitated in November. The utility also made repairs to the pumping equipment at the Mesker Well (Well No. 3) amounting to about \$2,000. Most significantly the utility spent about \$5,000 to repair a motor and investigate excessive vibration at the Bloedel Well (Well No. 5), throughout the year. Without these extraordinary expenses, the total expenditures in this account would have been approximately \$3,000.

Account 635 (Maintenance of Water Treatment Plant): The utility incurred an extraordinary expense in replacing old corroded doors at the water treatment facility with insulated doors, offering better security features, for a total cost of \$8,370.

Account 641 (Operation Supplies and Expenses): The utility had incurred an extraordinary expense of approximately \$9,800 for its water distribution model in 2002. This expense did not recur in 2003, and purchase of supplies and other expenses in this account were in line with other costs from the previous year.

Account 651 (Maintenance of Mains): The utility incurred an extraordinary expense of approximately \$5,500 for main repairs on Weston Avenue. Other expenses in this account trended as those incurred in 2002.

Account 652 (Maintenance of Services): The utility increased its activity in locating and maintaining services in 2003. Due to construction activity, a number of services were insulated. About \$5,300 of payroll expense alone was incurred. Approximately \$3,000 was spent on curb boxes, curb stops, and insulation.

Account 654 (Maintenance of Hydrants): Decrease of \$14,603. The utility spent approximately \$13,000 with an outside contractor to paint 150 hydrants in 2003. This was approximately \$17,000 less than in 2002 when about 1/2 of the system hydrants were painted. Other expenses in this account trended as in the previous year.

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

Account 343 (Transmission and Distribution Mains): \$6,335,625 negative adjustment represents the allocation of Plant Financed by Contributions from PREVIOUS YEARS by Docket 05-US-105. Transfer went to that specific account from here by multiplying a ratio times the historical CIAC balance.

Account 345 (Services): \$1,243,367 negative adjustment represents the allocation of Plant Financed by Contributions from PREVIOUS YEARS by Docket 05-US-105. Transfer went to that specific account from here by multiplying a ratio times the historical CIAC balance.

Account 348 (Hydrants): \$789,177 negative adjustment represents the allocation of Plant Financed by Contributions from PREVIOUS YEARS by Docket 05-US-105. Transfer went to that specific account from here by multiplying a ratio times the historical CIAC balance.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Account 343 (Transmission and Distribution Mains): \$6,335,625 adjustment represents the allocation of Plant Financed by Contributions from PREVIOUS YEARS by Docket 05-US-105. Transfer came from Plant Financed by Utility or Municipality by multiplying a ratio times the historical CIAC balance.

Account 345 (Services): \$1,243,367 adjustment represents the allocation of Plant Financed by Contributions from PREVIOUS YEARS by Docket 05-US-105. Transfer came from Plant Financed by Utility or Municipality by multiplying a ratio times the historical CIAC balance.

Account 348 (Hydrants): \$789,177 adjustment represents the allocation of Plant Financed by Contributions from PREVIOUS YEARS by Docket 05-US-105. Transfer came from Plant Financed by Utility or Municipality by multiplying a ratio times the historical CIAC balance.

WATER OPERATING SECTION FOOTNOTES

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.

FINANCING FOR ADDITIONS:

CDA Lease Revenue Bonds were issued in May 2003 for the TIF District's share of the water main construction project in the St. Clare's Hospital project area. The Sternberg neighborhood project was financed by a combination of proceeds from the 2003 General Obligation Note and special assessments to the property owners. A number of developer projects were 100% financed by those 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-18)

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

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.

Meters (Page W-19)

General footnotes

EXPLANATION OF METER DATA AND TESTING:

The utility tested less than 10% of its meters in 2003. The Village has been growing at about a 5% rate per year. Of the total meters in service, only approximately 25% are more than 10 years old. The utility created a database of meter histories in 2003. This data will be used to support a proposal for an alternate meter testing and change-out procedure. This proposal will be made to the PSC in 2004.

Explain all reported adjustments.

ADJUSTMENT TO PREVIOUSLY REPORTED METER COUNT:

The utility had switched to a new accounting software system in 2003. Year-end records according to the new software program identify that the quantity of 2" meters should be 25, instead of 22. These apparently had not been reported in a previous year, but have now been included in the 2003 PSC report here. They will be included now in all future year numbers that are reported to the PSC.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

RETIREMENTS:

There were 135 disposed meters that had been tested and been deemed to be inoperable during 2003. They were primarily scrapped for parts. Most of the meters were over 30 years old and likely most of them had already been fully depreciated. No known cost was available to remove the actual historical cost of these meters. Since they were fully depreciated already, the net plant utility asset number remains accurate as it presently stands.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

TESTING OF VALVES & HYDRANTS DURING 2003:
Numbers reported are approximate.
