



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF JACKSON WATER UTILITY

Principal Office: N168 W20733 MAIN STREET
P.O. BOX 147
JACKSON, WI 53037

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
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. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
Contributions in Aid of Construction (Account 271)	F-23
WATER OPERATING SECTION	
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 --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF JACKSON WATER UTILITY

Utility Address: N168 W20733 MAIN STREET

P.O. BOX 147

JACKSON, WI 53037

When was utility organized? 11/1/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DELMORE A BEAVER

Title: ADMINISTRATOR/CLERK

Office Address:

N168W20733 MAIN STREET

P.O. BOX 147

JACKSON, WI 53037

Telephone: (262) 677 - 9001

Fax Number: (262) 677 - 1710

E-mail Address:

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

Name: JAMES R FRECHETTE

Title: VILLAGE AUDITOR

Office Address: JAMES R FRECHETTE, CPA

W339 S9511 HARVEST COURT

MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995

Fax Number: (262) 594 - 3996

E-mail Address: jrfcpa@wi.rr.com

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

Name: MR SCOTT MITTELSTEADT

Title: VILLAGE PRESIDENT

Office Address:

N162 W19271 CEDAR RUN

JACKSON, WI 53037

Telephone: (262) 677 - 3795

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JAMES R FRECHETTE

Title: VILLAGE AUDITOR

Office Address: JAMES R FRECHETTE, CPA
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995

Fax Number: (262) 594 - 3996

E-mail Address: jrfdcpa@wi.rr.com

Date of most recent audit report: 3/14/2004

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: MR DAN RATHKE

Title: DEPARTMENT HEAD-WATER UTILITY

Office Address:
N168 W20733 MAIN STREET
P.O. BOX 147
JACKSON, WI 53037

Telephone: (262) 677 - 9001

Fax Number: (262) 677 - 1710

E-mail Address:

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

- JEFF DALTON, VILLAGE TRUSTEE
 - PETER HABEL, VILLAGE TRUSTEE
 - SCOTT MITTELSTEADT, , VILLAGE PRESIDENT
 - KEN SCHUETTE, VILLAGE TRUSTEE
 - JOHN WALTHER, VILLAGE TRUSTEE
 - ANDREW WANIE, VILLAGE TRUSTEE
 - COREY WILL, VILLAGE TRUSTEE
-

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? 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)	718,340	719,406	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	379,584	345,403	2
Depreciation Expense (403)	124,668	179,138	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	151,010	149,424	5
Total Operating Expenses	655,262	673,965	
Net Operating Income	63,078	45,441	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	63,078	45,441	
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)	38,767	44,631	10
Miscellaneous Nonoperating Income (421)	455,575	0	11
Total Other Income	494,342	44,631	
Total Income	557,420	90,072	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	60,907	0	13
Total Miscellaneous Income Deductions	60,907	0	
Income Before Interest Charges	496,513	90,072	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	93,196	73,716	14
Amortization of Debt Discount and Expense (428)	3,613	3,767	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	419	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	96,809	77,902	
Net Income	399,704	12,170	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	669,310	657,140	20
Balance Transferred from Income (433)	399,704	12,170	21
Miscellaneous Credits to Surplus (434)	4,777,582	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,846,596	669,310	

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	718,340		718,340	1
Total (Acct. 400):	718,340	0	718,340	
Operation and Maintenance Expense (401-402):				
Derived	379,584		379,584	2
Total (Acct. 401-402):	379,584	0	379,584	
Depreciation Expense (403):				
Derived	124,668		124,668	3
Total (Acct. 403):	124,668	0	124,668	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	151,010		151,010	5
Total (Acct. 408):	151,010	0	151,010	
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:	63,078	0	63,078	
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 ON INVESTMENTS	35,732	0	35,732	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):			
INTEREST ON SPECIAL ASSESSMENTS	3,035	0	3,035 12
Total (Acct. 419):	38,767	0	38,767
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	400,075	400,075 13
IMPACT FEES	0	55,500	55,500 14
Total (Acct. 421):	0	455,575	455,575
TOTAL OTHER INCOME:	38,767	455,575	494,342
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	██████████	60,907	60,907 16
NONE	0	0	0 17
Total (Acct. 426):	0	60,907	60,907
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	60,907	60,907
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	93,196	██████████	93,196 18
Total (Acct. 427):	93,196	0	93,196
Amortization of Debt Discount and Expense (428):			
1998 MORTGAGE REVENUE BONDS	3,613	██████████	3,613 19
Total (Acct. 428):	3,613	0	3,613
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 21
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	██████████	0 22
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	96,809	0	96,809
NET INCOME:	5,036	394,668	399,704
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	669,310	0	669,310 24
Total (Acct. 216):	669,310	0	669,310
Balance Transferred from Income (433):			
Derived	5,036	394,668	399,704 25
Total (Acct. 433):	5,036	394,668	399,704
Miscellaneous Credits to Surplus (434):			
CONTRIBUTED CAPITAL ADJUSTMENT AS OF 1-1-03	0	4,777,582	4,777,582 26
Total (Acct. 434):	0	4,777,582	4,777,582
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	674,346	5,172,250	5,846,596

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):					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	718,340	0	0	0	718,340	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	718,340	0	0	0	718,340	

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	195,504		195,504	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	195,504	0	195,504	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,910,260	11,055,725	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,705,585	1,031,861	2
Net Utility Plant	10,204,675	10,023,864	
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)	47,453	56,943	6
Special Funds (125)	496,792	431,680	7
Total Other Property and Investments	544,245	488,623	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	618,170	1,062,601	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	177,545	183,061	11
Other Accounts Receivable (143)	784	806	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	8,177	8,150	15
Prepayments (165)	3,798	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	808,474	1,254,618	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	29,916	33,529	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	29,916	33,529	
Total Assets and Other Debits	11,587,310	11,800,634	

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)	3,391,753	3,332,150	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,846,596	669,310	23
Total Proprietary Capital	9,238,349	4,001,460	
LONG-TERM DEBT			
Bonds (221)	1,474,750	1,542,750	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	289,628	0	26
Total Long-Term Debt	1,764,378	1,542,750	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	15,827	68,572	28
Payables to Municipality (233)	416,222	759,941	29
Customer Deposits (235)			30
Taxes Accrued (236)	140,952	138,610	31
Interest Accrued (237)	11,582	12,103	32
Other Current and Accrued Liabilities (238)		847	33
Total Current and Accrued Liabilities	584,583	980,073	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
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	5,276,351	41
Total Liabilities and Other Credits	11,587,310	11,800,634	

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	11,055,725	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)	5,748,587	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,676,425	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)	485,248				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	11,910,260	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)	1,145,910	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	559,675	0	0	0	13
Total Accumulated Provision	1,705,585	0	0	0	
Net Utility Plant	10,204,675	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)	1,031,861				1,031,861	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	124,668				124,668	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,962				5,962	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	130,630	0	0	0	130,630	13
Debits during year						14
Book cost of plant retired	16,581				16,581	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	16,581	0	0	0	16,581	19
Balance end of year (110.1)	1,145,910	0	0	0	1,145,910	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						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)	60,907				60,907	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	498,768				498,768	10
Total credits	559,675	0	0	0	559,675	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)	559,675	0	0	0	559,675	18
Composite Depreciation Rate?	No					19
If yes, what is the rate?						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):	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 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	8,177	8,150 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	8,177	8,150

**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)				
1998 MORT REVENUE BONDS	3,613	428	29,916	1
Total			<u><u>29,916</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	3,332,150	1
Changes during year (explain):		
WATER MAINS/SERVICES IN TID DISTRICT	59,603	2
Balance end of year	<u><u>3,391,753</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)	
1998 MORTGAGE REVENUE BONDS	07/01/1998	11/01/2018	4.74%	1,474,750	1
Total Bonds (Account 221):				1,474,750	

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)					
LAND CONTRACT	10/01/2002	10/01/2012	7.50%	289,628	1
Total for Account 224				289,628	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	138,610	1
Accruals:		
Charged water department expense	151,010	2
Charged electric department expense		3
Charged sewer department expense	1,592	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>152,602</u>	
Taxes paid during year:		
County, state and local taxes	138,610	6
Social Security taxes	10,760	7
PSC Remainder Assessment	890	8
Other (explain):		
NONE		9
Total payments and other debits	<u>150,260</u>	
Balance end of year	<u><u>140,952</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)					
	0			0	1
1998 MORT REV BONDS	12,103	70,533	71,054	11,582	2
Subtotal	12,103	70,533	71,054	11,582	
Advances from Municipality (223)					
NONE	0			0	3
1992 STFL	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2002 LAND CONTRACT	0	22,663	22,663	0	5
Subtotal	0	22,663	22,663	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	12,103	93,196	93,717	11,582	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	47,453	2
Total (Acct. 124):	47,453	
Special Funds (125):		
SPECIAL REDEMPTION FUND	44,358	3
RESERVE FUND	161,048	4
DEPRECIATION FUND	38,396	5
WATER IMPACT FEES	252,990	6
Total (Acct. 125):	496,792	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	177,545	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	177,545	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS INVOICES	784	14
Total (Acct. 143):	784	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
JANUARY 2004 LAND CONTRACT PAYMENT	3,798	16
Total (Acct. 165):	3,798	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):		0
Payables to Municipality (233):		
2003 CAPITAL COSTS OWED VILLAGE CAP PROJECTS FUND	60,775	19
2003 EXPENSES / DEBT PAID BY VILLAGE GENERAL FUND	355,447	20
Total (Acct. 233):	416,222	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):		0

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)	5,700,938	0	0	0	5,700,938	1
Materials and Supplies	8,163	0	0	0	8,163	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,088,885	0	0	0	1,088,885	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	4,620,216	0	0	0	4,620,216	
Net Operating Income	63,078	0	0	0	63,078	7
Net Operating Income as a percent of Average Net Rate Base	1.37%	N/A	N/A	N/A	1.37%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

the water utility entered into a land contract on 10-1-2002 for \$320,000 to finance the land for well#5.

6. Formal proceedings with the Public Service Commission.

The water utility changed from a quarterly billing to monthly billing effective 1-1-2003. This was due to a new utility billing software being used. During 2003, it was determined that the software was not adequate for the village and reverted back to the old software. At that time, the utility again requested that the billing go from monthly back to quarterly. This was effective in 2003.

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

7. Any additional matters.

ACCOUNTANT'S COMPILATION REPORT

To the Village Board
Village of Jackson
Jackson, Wisconsin

We have compiled the accompanying balance sheets of the Village of Jackson Water Utility as of December 31, 2003 and 2002 and the related statements of income and earned surplus and supplemental information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and supplementary information are presented in accordance with the requirements of the Wisconsin Public Service Commission, which differ from generally accepted accounting principles. Accordingly, these financial statements and supplemental information are not designed for those who are not informed about such differences.

James R Frechette
Certified Public Accountant
April 28, 2004

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

General footnotes

Cash was lower by \$444,431 from 2002 due for the most part by the amount due to village was also lower by \$343,719.

Prepayments at December 31, 2003 represent the January 2004 payment on the land contract for land at well #5.

Note: 2002 balances were different from actual by amount of land contract and two payments on land contract that were not reflected in 2002 psc report. The net result was Utility Plant - CWIP should have been \$323,943 higher, Other long-term debt should have been \$312,546, and amount due to municipality should have been \$11,397 higher.

Net Utility Plant (Page F-07)

General footnotes

Construction Work In Progress relates to costs for well #5.

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

land contract was entered into in 2002. The PSC report was completed last year without this debt reflected in the report. The land contract was for land that well #5 will be on. It was considered a construction work in progress at 12-31-02 of \$320,000.

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	5,276,351	0	0	0	0	5,276,351	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	5,276,351					5,276,351	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)	706,226	708,404	1
Total Sales of Water	706,226	708,404	
Other Operating Revenues			
Forfeited Discounts (470)	3,118	2,350	2
Miscellaneous Service Revenues (471)	1,395	1,575	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,601	7,077	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	12,114	11,002	
Total Operating Revenues	718,340	719,406	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	93	8
Pumping Expenses (620-625)	106,494	88,377	9
Water Treatment Expenses (630-635)	3,776	4,132	10
Transmission and Distribution Expenses (640-655)	141,732	131,581	11
Customer Accounts Expenses (901-904)	24,551	17,989	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	103,031	103,231	14
Total Operation and Maintenance Expenses	379,584	345,403	
Other Operating Expenses			
Depreciation Expense (403)	124,668	179,138	15
Amortization Expense (404-407)		0	16
Taxes (408)	151,010	149,424	17
Total Other Operating Expenses	275,678	328,562	
Total Operating Expenses	655,262	673,965	
NET OPERATING INCOME	63,078	45,441	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,120	114,707	326,055	4
Commercial	90	37,172	65,577	5
Industrial	38	30,169	40,373	6
Total Metered Sales to General Customers (461)	2,248	182,048	432,005	
Private Fire Protection Service (462)	38		23,657	7
Public Fire Protection Service (463)	2,248		246,259	8
Other Sales to Public Authorities (464)	7	2,761	4,305	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,541	184,809	706,226	

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)	246,259	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)	246,259	
Forfeited Discounts (470):		
Customer late payment charges	3,118	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,118	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	1,020	7
RADIO READ CHARGES FOR CUTOMERS OUTSIDE VILLAGE	375	8
Total Miscellaneous Service Revenues (471)	1,395	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,601	11
Other (specify): NONE		12
Total Other Water Revenues (474)	7,601	

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)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		93	4
Total Source of Supply Expenses	0	93	
PUMPING EXPENSES			
Operation Labor (620)	38,647	29,743	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	61,166	42,506	7
Operation Supplies and Expenses (623)	2,071	7,085	8
Maintenance of Pumping Plant (625)	4,610	9,043	9
Total Pumping Expenses	106,494	88,377	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	3,776	4,132	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	3,776	4,132	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	117,238	101,465	14
Operation Supplies and Expenses (641)	563	432	15
Maintenance of Distribution Reservoirs and Standpipes (650)	7,226	8,045	16
Maintenance of Mains (651)	6,353	3,064	17
Maintenance of Services (652)		0	18
Maintenance of Meters (653)	4,149	13,828	19
Maintenance of Hydrants (654)	6,203	4,747	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	141,732	131,581	

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)	3,164	3,886	22
Accounting and Collecting Labor (902)	20,129	13,353	23
Supplies and Expenses (903)	1,258	750	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	24,551	17,989	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	16,326	12,641	27
Office Supplies and Expenses (921)	5,207	3,165	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	5,125	5,612	30
Property Insurance (924)	16,000	14,000	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	48,630	52,404	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	6,922	8,630	35
Transportation Expenses (933)	4,821	2,764	36
Maintenance of General Plant (935)	0	4,015	37
Total Administrative and General Expenses	103,031	103,231	
Total Operation and Maintenance Expenses	379,584	345,403	

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		140,952	138,610	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,592	1,456	2
Net property tax equivalent		139,360	137,154	
Social Security		10,760	11,624	3
PSC Remainder Assessment		890	646	4
Other (specify): NONE			0	5
Total tax expense		151,010	149,424	

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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.227592				3
County tax rate	mills		4.234915				4
Local tax rate	mills		7.092951				5
School tax rate	mills		8.289673				6
Voc. school tax rate	mills		1.736069				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.581200				10
Less: state credit	mills		0.869312				11
Net tax rate	mills		20.711888				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.092951				14
Combined School Tax Rate	mills		10.025742				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.118693				17
Total Tax Rate	mills		21.581200				18
Ratio of Local and School Tax to Total	dec.		0.793222				19
Total tax net of state credit	mills		20.711888				20
Net Local and School Tax Rate	mills		16.429135				21
Utility Plant, Jan. 1	\$	11,379,666	11,379,666				22
Materials & Supplies	\$	8,150	8,150				23
Subtotal	\$	11,387,816	11,387,816				24
Less: Plant Outside Limits	\$	1,626,169	1,626,169				25
Taxable Assets	\$	9,761,647	9,761,647				26
Assessment Ratio	dec.		0.878889				27
Assessed Value	\$	8,579,404	8,579,404				28
Net Local & School Rate	mills		16.429135				29
Tax Equiv. Computed for Current Year	\$	140,952	140,952				30
Tax Equivalent per 1994 PSC Report	\$	50,823					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	140,952					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)	150		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	150	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)	424,110		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	424,110	0	
PUMPING PLANT			
Land and Land Rights (320)	13,678		12
Structures and Improvements (321)	733,725		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	629,517		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	23,501		20
Total Pumping Plant	1,400,421	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	18,684		23
Total Water Treatment Plant	18,684	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)			150	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	150	
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)			424,110	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	424,110	
PUMPING PLANT				
Land and Land Rights (320)			13,678	12
Structures and Improvements (321)			733,725	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			629,517	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			23,501	20
Total Pumping Plant	0	0	1,400,421	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			18,684	23
Total Water Treatment Plant	0	0	18,684	

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)	1,148,407		26
Transmission and Distribution Mains (343)	6,145,138	40,152	27
Fire Mains (344)	0		28
Services (345)	731,506	13,558	29
Meters (346)	220,560	34,648	30
Hydrants (348)	728,541	5,893	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	8,974,152	94,251	
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	1,386	36
Transportation Equipment (392)	90,243		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)	21,881	16,240	44
Other Tangible Property (399)	0		45
Total General Plant	112,124	17,626	
Total utility plant in service directly assignable	10,929,641	111,877	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,929,641	111,877	

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)			1,148,407 26
Transmission and Distribution Mains (343)	10,038	(4,263,394)	1,911,858 27
Fire Mains (344)			0 28
Services (345)	3,390	(507,506)	234,168 29
Meters (346)	1,680		253,528 30
Hydrants (348)	1,473	(505,450)	227,511 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	16,581	(5,276,350)	3,775,472
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)			1,386 36
Transportation Equipment (392)			90,243 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)			38,121 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	129,750
Total utility plant in service directly assignable	16,581	(5,276,350)	5,748,587
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	16,581	(5,276,350)	5,748,587

**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)		252,855	27
Fire Mains (344)			28
Services (345)		106,920	29
Meters (346)			30
Hydrants (348)		40,300	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	400,075	
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	400,075	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	400,075	

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)		4,263,394	4,516,249 27
Fire Mains (344)			0 28
Services (345)		507,506	614,426 29
Meters (346)			0 30
Hydrants (348)		505,450	545,750 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	5,276,350	5,676,425
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	5,276,350	5,676,425
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	5,276,350	5,676,425

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			18,485	18,485	1
February			17,092	17,092	2
March			19,881	19,881	3
April			21,444	21,444	4
May			21,898	21,898	5
June			25,815	25,815	6
July			30,307	30,307	7
August			29,138	29,138	8
September			26,179	26,179	9
October			24,124	24,124	10
November			21,308	21,308	11
December			22,575	22,575	12
Total annual pumpage	0	0	278,246	278,246	
Less: Water sold				184,809	13
Volume pumped but not sold				93,437	14
Volume sold as a percent of volume pumped				66%	15
Volume used for water production, water quality and system maintenance				6,970	16
Volume related to equipment/system malfunction				58,005	17
Non-utility volume NOT included in water sales				1,317	18
Total volume not sold but accounted for				66,292	19
Volume pumped but unaccounted for				27,145	20
Percent of water lost				10%	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.)				1,353	23
Date of maximum: 7/14/2003					24
Cause of maximum:					25
General usage/Hassmer Lake water lateral leak of approx 200,000 gallons/day per estimate.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				385	26
Date of minimum: 1/22/2003					27
Total KWH used for pumping for the year				575,185	28
If water is purchased: Vendor Name:					29
Point of Delivery:					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)	
CENTER STREET	1	260	14	604,800	Yes	1
MAIN STREET	2	285	10	122,400	Yes	2
HIGHLAND DRIVE	3	300	20	1,224,000	Yes	3
CEDAR PARKWAY	4	455	20	1,584,000	Yes	4

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	CENTER STREET	MAIN STREET	HIGHLAND DRIVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	PACO	GOULDS	5
Year Installed	1999	1997	1999	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	420	85	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	BALDOR	US MOTORS	10
Year Installed	1991	1991	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	10	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	#4			14
Location	CEDARPARKWAY			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1998			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,100			21
Pump Motor or Standby Engine Mfr	US MOTORS			23
Year Installed	1998			24
Type	ELECTRIC			25
Horsepower	200			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	TANK #1	TANK #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1969	1995	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	165	125	6
Total capacity in gallons (actual)	200,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	N	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)	
P	D	4.000	1,000	0	0	0	1,000	1
M	D	6.000	10,312	0	0	0	10,312	2
P	D	6.000	13,443	6,018	0	0	19,461	3
M	D	8.000	7,726	0	798	0	6,928	4
P	D	8.000	48,998	0	0	0	48,998	5
M	D	10.000	970	0	0	0	970	6
P	D	10.000	300	0	0	0	300	7
M	D	12.000	18,978	0	0	0	18,978	8
P	D	12.000	32,443	2,972	0	0	35,415	9
M	D	16.000	18,096	0	0	0	18,096	10
P	D	16.000	4,464	0	0	0	4,464	11
Total Within Municipality			156,730	8,990	798	0	164,922	
Total Utility			156,730	8,990	798	0	164,922	

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	1.000	1,903	114	16	0	2,001		1
M	1.250	23	0	0	0	23		2
M	1.500	24	0	0	0	24		3
M	2.000	31	9	0	0	40		4
P	4.000	2	0	0	0	2		5
M	6.000	5	0	0	0	5		6
M	8.000	11	0	0	0	11		7
P	10.000	1	0	0	0	1		8
P	12.000	1	0	0	0	1		9
Total Utility		2,001	123	16	0	2,108	0	

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)	
0.750	2,156	198	38	0	2,316	202	1
1.000	51	6	1	0	56	2	2
1.250	6	0	1	0	5	0	3
1.500	20	4	0	0	24	4	4
2.000	8	1	0	0	9	4	5
3.000	4	1	0	0	5	4	6
4.000	1	0	0	0	1	0	7
10.000	1	0	0	0	1	1	8
Total:	2,247	210	40	0	2,417	217	

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)	
0.750	2,183	30	19	4	0	80	2,316	1
1.000	3	30	16	1	0	6	56	2
1.250	0	5	0	0	0	0	5	3
1.500	1	17	3	2	0	1	24	4
2.000	0	6	2	0	0	1	9	5
3.000	0	3	1	1	0	0	5	6
4.000	0	0	1	0	0	0	1	7
10.000	0	0	0	1	0	0	1	8
Total:	2,187	91	42	9	0	88	2,417	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	484	22	2	(30)	474	2
Total Fire Hydrants	484	22	2	(30)	474	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year: 465
 Number of distribution system valves end of year: 1,087
 Number of distribution valves operated during year: 204

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.

a/c 620 and 902 Operation Labor

The Village and thus the water utility changed the method in which it pays its employees. Prior to 2003, the village paid employees a wage and then paid for the employees health and retirement benefits by voucher outside the payroll system. In 2003, the employee was paid a higher wage and then had the benefits deducted, either pretax or after tax, from the higher wage. As a result, the labor accounts (620, 640, 902, 920) for the utility were higher and the fringe benefits were lower (a/c 926).

a/c 622 Power Purchased for Pumping

The utility had a major leak in a lateral for approximately 9 months of 2003 and into 2004. As a result, the utility pumped 38.6% more water than in 2002. The account increase by \$18,660 from the prior year, or approx. 44%. This is reasonable as the rates also increased.

a/c 623 Operation Supplies and Expenses

The difference of \$5,014 was a result of more supplies purchased in 2002 than 2003. No one or two material items were responsible.

a/c 653 Maintenance of Meters

The amount for 2003 went down from 2002 by \$8,979. This was a result of less meter supplies and parts purchased in 2003 than in 2002. Again, no major single item responsible.

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

After the PSC Report was completed for 2002, an adjustment was made for a land contract of \$320,000 plus capitalized interest of \$3,943 to construction work in progress for well#5. As a result the cwip changed from 126,084 to 450,027, which changed the 1-1-03 balance for this calculation.

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

If Adjustments for any account are nonzero, please explain.

All adjustments are to transfer \$5,276,351 to utility plant - contributed as per calculated allocation.

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

If Adjustments for any account are nonzero, please explain.

All adjustments are transferring costs from utility plant schedule.

WATER OPERATING SECTION FOOTNOTES

Pumping and Purchased Water Statistics (Page W-12)

General footnotes

The water pumped during the year was much greater than in prior years, but the amount sold did not increase at the same rate. A leak in a 2" water lateral near Hassmer Lake was discovered and fixed on Feb 4, 2004. The leak was estimated at 200,000 gallons per day and was running into the lake area so it was not detected. It was considered to be leaking approx 9 months during 2003. Already had total of 4,005,000 gallons for other leaks, etc. plus 200,000 gallons/day for 270 days is 54,000,000 gallons. Total water loss was then 58,005,000.

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.

#1 - Paid by Village TID Fund - Added 798 feet 8"PVC and retired 8" main in same amount. No assessments.

#2 - Paid By Developers (Contributed) - Twin Creeks Phase II and III. Added 2249 feet of 12" pvc and 1219 feet of 8"pvc.

#3 - Paid By Developers (Contributed) - Sherman Creek. Added 723 feet of 12"pvc and 3579 feet of 8"pvc.

#4 - Paid By Developer - (Contributed) - Park Court. Added 422 feet of 8"pvc.

Water Services (Page W-18)

General footnotes

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

Additions of 123 services are as follows:

#1 - Paid by Village TID Fund (Parkway/Hwy60) is replacement of 16 1" services.

#2 - Paid by Developers. 41 1" services for Twin Creeks Phase II and III, 57 1" and 5 2" for Sherman Creek, and 4 2" for Park Court. No assessments.

Hydrants and Distribution System Valves (Page W-20)

Explain all reported Adjustments.

Utility did a detailed count of number of hydrants and had shown 30 more than actual in prior reports.
