



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF JACKSON WATER UTILITYPrincipal Office: N168 W20733 MAIN STREET
P.O. BOX 147
JACKSON, WI 53037For the Year Ended: DECEMBER 31, 2002**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 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

MUKAONAGO, 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 RN

JACKSON, WI 53037

Telephone: (262) 677 - 3795

Fax Number: (262) 677 - 1710

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: JRFCPA@WI.RR.COM

Date of most recent audit report: 3/28/2003

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2002

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)	719,406	647,792	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	345,403	321,399	2
Depreciation Expense (403)	179,138	169,610	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	149,424	162,266	5
Total Operating Expenses	673,965	653,275	
Net Operating Income	45,441	(5,483)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	45,441	(5,483)	
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)	44,631	48,979	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	44,631	48,979	
Total Income	90,072	43,496	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	90,072	43,496	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	73,716	76,885	14
Amortization of Debt Discount and Expense (428)	3,767	3,915	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	419	2,406	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	77,902	83,206	
Net Income	12,170	(39,710)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	657,140	696,850	20
Balance Transferred from Income (433)	12,170	(39,710)	21
Miscellaneous Credits to Surplus (434)	0	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)	669,310	657,140	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL ASSESSMENTS	3,541	5
INTEREST ON INVESTMENTS	41,090	6
Total (Acct. 419):	44,631	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	719,406	0	0	0	719,406	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	719,406	0	0	0	719,406	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	161,088		161,088	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	161,088	0	161,088	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,055,725	10,630,461	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,031,861	854,600	2
Net Utility Plant	10,023,864	9,775,861	
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)	56,943	66,434	6
Special Funds (125)	431,680	325,752	7
Total Other Property and Investments	488,623	392,186	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,062,601	706,550	8
Temporary Cash Investments (132)		37,313	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	183,061	156,412	11
Other Accounts Receivable (143)	806	1,199	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	8,150	8,245	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,254,618	909,719	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	33,529	37,296	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	33,529	37,296	
Total Assets and Other Debits	11,800,634	11,115,062	

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)	3,332,150	3,203,768	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	669,310	657,140	23
Total Proprietary Capital	4,001,460	3,860,908	
LONG-TERM DEBT			
Bonds (221)	1,542,750	1,606,500	24
Advances from Municipality (223)	0	66,259	25
Other Long-Term Debt (224)	0	4,179	26
Total Long-Term Debt	1,542,750	1,676,938	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	68,572	29,867	28
Payables to Municipality (233)	759,941	308,222	29
Customer Deposits (235)			30
Taxes Accrued (236)	138,610	152,070	31
Interest Accrued (237)	12,103	14,307	32
Other Current and Accrued Liabilities (238)	847	1,733	33
Total Current and Accrued Liabilities	980,073	506,199	
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)	5,276,351	5,071,017	41
Total Liabilities and Other Credits	11,800,634	11,115,062	

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)	
Plant Accounts:					
Utility Plant in Service (101)	10,929,641	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	126,084				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	11,055,725	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,031,861	0	0	0	10
Total Accumulated Provision	1,031,861	0	0	0	
Net Utility Plant	10,023,864	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	854,600				854,600	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	179,138				179,138	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,203				5,203	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	184,341	0	0	0	184,341	13
Debits during year						14
Book cost of plant retired	7,080				7,080	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	7,080	0	0	0	7,080	19
Balance End of Year	1,031,861	0	0	0	1,031,861	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

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
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	8,150	8,245
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	8,150	8,245

**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	3,767	428	33,529	1
Total			<u><u>33,529</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	3,203,768	1
Changes during year (explain):		
WATER MAIN PROJECT FOR TID#4 PAID FOR BY TID FUND	128,382	2
Balance end of year	<u><u>3,332,150</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%	1,542,750	1
Total Bonds (Account 221):				1,542,750	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	152,070	1
Accruals:		
Charged water department expense	149,424	2
Charged electric department expense		3
Charged sewer department expense	1,456	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>150,880</u>	
Taxes paid during year:		
County, state and local taxes	152,070	6
Social Security taxes	11,624	7
PSC Remainder Assessment	646	8
Other (explain):		
NONE		9
Total payments and other debits	<u>164,340</u>	
Balance end of year	<u><u>138,610</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	12,592	73,595	74,084	12,103	2
Subtotal	12,592	73,595	74,084	12,103	
Advances from Municipality (223)					
NONE	0			0	3
1992 STFL	1,590	419	2,009	0	4
Subtotal	1,590	419	2,009	0	
Other Long-Term Debt (224)					
1999 CAPITAL LEASE	125	121	246	0	5
Subtotal	125	121	246	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	14,307	74,135	76,339	12,103	

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	5,071,017	0	0	0	0	5,071,017	1
Add credits during year:							
For Services	23,760					23,760	2
For Mains	105,474					105,474	3
Other (specify):							
WATER IMPACT FEES	56,500					56,500	4
HYDRANTS	19,600					19,600	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	5,276,351	0	0	0	0	5,276,351	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	38,182					38,182	7

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	56,943	2
Total (Acct. 124):	56,943	
Special Funds (125):		
RESERVE FUND	159,234	3
SPECIAL REDEMPTION FUND	43,468	4
WATER IMPACT FEES ACCOUNT	191,015	5
DEPRECIATION FUND	37,963	6
Total (Acct. 125):	431,680	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	183,061	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	183,061	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
WATER INVOICES FOR WATER USAGE	806	14
Total (Acct. 143):	806	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
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):		
2002 SEWER USER FEES COLLECTED BY WATER AND NOT YET PAID TO SEWER UTILI	759,941	19
Total (Acct. 233):	759,941	
Other Deferred Credits (253):		
NONE		20
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 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	10,771,837	0	0	0	10,771,837	1
Materials and Supplies	8,197	0	0	0	8,197	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	943,230	0	0	0	943,230	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,173,684	0	0	0	5,173,684	6
Other (specify):					0	7
Average Net Rate Base	4,663,120	0	0	0	4,663,120	
Net Operating Income	45,441	0	0	0	45,441	8
Net Operating Income as a percent of Average Net Rate Base	0.97%	N/A	N/A	N/A	0.97%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	3,267,959	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	663,225	3
Other (Specify):		4
Total Average Proprietary Capital	3,931,184	
Net Income		
Net Income	12,170	5
Percent Return on Proprietary Capital	0.31%	

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.

6. Formal proceedings with the Public Service Commission.

THE UTILITY CHANGED THE BILLING FREQUENCY AS OF 1-1-2003 FROM A QUARTERLY BILLING TO A MONTHLY BILLING. THE RATES WERE NOT INCREASED.

7. Any additional matters.

ACCOUNTANTS COMPILATION REPORT

I HAVE COMPILED THE VARIOUS SCHEDULES INCLUDED IN THE 2002 MUNICIPAL UTILITY ANNUAL REPORT OF THE VILLAGE OF JACKSON WATER UTILITY AS OF DECEMBER 31, 2002 AND FOR THE YEAR THEN ENDED, IN ACCORDANCE WITH STANDARDS ESTABLISHED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

A COMPILATION IS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION OF WISCONSIN INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. I HAVE NOT AUDITED OR REVIEWED THE VARIOUS SCHEDULES INCLUDED IN THE 2002 MUNICIPAL UTILITY ANNUAL REPORT AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON THEM.

THE SCHEDULES INCLUDED IN THE 2002 MUNICIPAL UTILITY ANNUAL REPORT ARE PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION OF WISCONSIN, WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THE SCHEDULES INCLUDED IN THE 2002 MUNICIPAL UTILITY ANNUAL REPORT ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

MARCH 30, 2003

JAMES R FRECHETTE, CPA

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

A/C 131 CASH

VILLAGE HAS AN AGREEMENT WITH BANK THAT THEY RECEIVE THE SAME PERCENTAGE IN CHECKING ACCOUNT AS MONEY MARKET ACCOUNT. AS A RESULT, ALL FUNDS LEFT IN WATER CHECKING ACCOUNT. NOTE THAT THE BALANCE IS HIGHER THAN LAST YEAR. THAT IS DUE TO THE UTILITY NOT TRANSFERRING FUNDS TO THE SEWER UTILITY FOR USER CHARGES AS THE WATER UTILITY COLLECTS AND DEPOSITS THE SEWER UTILITY BILLINGS.

Net Utility Plant (Page F-07)

A/C 107 CONSTRUCTION WORK IN PROGRESS

AMOUNTS ARE FOR COSTS ASSOCIATED WITH WELL #5 PROJECT.

Taxes Accrued (Acct. 236) (Page F-16)

THE BALANCE IN ACCRUED TAXES WAS LOWER AT 12-31-02 AS COMPARED TO 12-31-01. THAT IS DUE TO WATER PLANT THAT WAS OUTSIDE THE VILLAGE LIMITS WAS NOT REFLECTED IN THE 2001 CALCULATION. THAT AMOUNT ALONG WITH 2 OTHER PROJECTS WERE REFLECTED IN THE 2002 CALCULATION.

Interest Accrued (Acct. 237) (Page F-17)

A/C 223 AND A/C 224.

BOTH OF THESE DEBTS WERE PAID OFF IN 2002. AS A RESULT, THERE WAS NO LIABILITY AT YEAR END.

Contributions in Aid of Construction (Account 271) (Page F-18)

ADDITIONS TO ACCOUNT FOR 2002 INCLUDE WATER IMPACT FEES OF \$56,500 AND DEVELOPER PAID ADDITIONS FOR TWIN CREEKS - PHASE I OF \$148,834.

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

A/C 233 PAYABLES TO MUNICIPALITY

THE WATER UTILITY COLLECTS AND DEPOSITS UTILITY BILLS FOR WATER AND SEWER INTO THE WATER BANK ACCOUNT. TRANSFERS FROM WATER TO SEWER WERE NOT MADE FOR A PORTION OF 2002. NOTE THAT THE BANK BALANCE IS HIGHER IN WATER THAN IN PRIOR YEAR.

Identification and Ownership - Contacts (Page iv)

good filer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	708,404	1
Total Sales of Water	708,404	
Other Operating Revenues		
Forfeited Discounts (470)	2,350	2
Miscellaneous Service Revenues (471)	1,575	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,077	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	11,002	
Total Operating Revenues	719,406	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	93	8
Pumping Expenses (620-625)	88,377	9
Water Treatment Expenses (630-635)	4,132	10
Transmission and Distribution Expenses (640-655)	131,581	11
Customer Accounts Expenses (901-904)	17,989	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	103,231	14
Total Operation and Maintenance Expenses	345,403	
Other Operating Expenses		
Depreciation Expense (403)	179,138	15
Amortization Expense (404-407)		16
Taxes (408)	149,424	17
Total Other Operating Expenses	328,562	
Total Operating Expenses	673,965	
NET OPERATING INCOME	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	2,007	111,097	322,359	4
Commercial	89	33,715	67,727	5
Industrial	37	33,516	41,005	6
Total Metered Sales to General Customers (461)	2,133	178,328	431,091	
Private Fire Protection Service (462)	32		31,125	7
Public Fire Protection Service (463)	2,133		242,735	8
Other Sales to Public Authorities (464)	7	1,758	3,453	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,305	180,086	708,404	

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)	242,735	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)	242,735	
Forfeited Discounts (470):		
Customer late payment charges	2,350	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,350	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	1,575	7
Total Miscellaneous Service Revenues (471)	1,575	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,077	10
Other (specify): NONE		11
Total Other Water Revenues (474)	7,077	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	93	4
Total Source of Supply Expenses	93	
 PUMPING EXPENSES		
Operation Labor (620)	29,743	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	42,506	7
Operation Supplies and Expenses (623)	7,085	8
Maintenance of Pumping Plant (625)	9,043	9
Total Pumping Expenses	88,377	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	4,132	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	4,132	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	101,465	14
Operation Supplies and Expenses (641)	432	15
Maintenance of Distribution Reservoirs and Standpipes (650)	8,045	16
Maintenance of Mains (651)	3,064	17
Maintenance of Services (652)		18
Maintenance of Meters (653)	13,828	19
Maintenance of Hydrants (654)	4,747	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	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)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,886	22
Accounting and Collecting Labor (902)	13,353	23
Supplies and Expenses (903)	750	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	17,989	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	12,641	27
Office Supplies and Expenses (921)	3,165	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,612	30
Property Insurance (924)	14,000	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	52,404	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	8,630	35
Transportation Expenses (933)	2,764	36
Maintenance of General Plant (935)	4,015	37
Total Administrative and General Expenses	103,231	
 Total Operation and Maintenance Expenses	 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)	Amount (c)	
Property Tax Equivalent		138,610	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,456	2
Net property tax equivalent		137,154	
Social Security		11,624	3
PSC Remainder Assessment		646	4
Other (specify): NONE			5
Total tax expense		<u>149,424</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.214106				3
County tax rate	mills		4.237633				4
Local tax rate	mills		7.092953				5
School tax rate	mills		7.958421				6
Voc. school tax rate	mills		1.670891				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.174004				10
Less: state credit	mills		0.871605				11
Net tax rate	mills		20.302399				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.092953				14
Combined School Tax Rate	mills		9.629312				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.722265				17
Total Tax Rate	mills		21.174004				18
Ratio of Local and School Tax to Total	dec.		0.789755				19
Total tax net of state credit	mills		20.302399				20
Net Local and School Tax Rate	mills		16.033911				21
Utility Plant, Jan. 1	\$	10,630,461	10,630,461				22
Materials & Supplies	\$	8,245	8,245				23
Subtotal	\$	10,638,706	10,638,706				24
Less: Plant Outside Limits	\$	1,445,645	1,445,645				25
Taxable Assets	\$	9,193,061	9,193,061				26
Assessment Ratio	dec.		0.940360				27
Assessed Value	\$	8,644,787	8,644,787				28
Net Local & School Rate	mills		16.033911				29
Tax Equiv. Computed for Current Year	\$	138,610	138,610				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)	\$	138,610					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
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
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,148,407		26
Transmission and Distribution Mains (343)	5,928,182	216,956	27
Fire Mains (344)	0		28
Services (345)	707,746	23,760	29
Meters (346)	193,163	34,477	30
Hydrants (348)	692,041	36,500	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	8,669,539	311,693	
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)	79,248	10,995	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		44
Other Tangible Property (399)	0		45
Total General Plant	101,129	10,995	
Total utility plant in service directly assignable	10,614,033	322,688	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,614,033	322,688	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			1,148,407 26
Transmission and Distribution Mains (343)			6,145,138 27
Fire Mains (344)			0 28
Services (345)			731,506 29
Meters (346)	7,080		220,560 30
Hydrants (348)			728,541 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,080	0	8,974,152
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)			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 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	112,124
Total utility plant in service directly assignable	7,080	0	10,929,641
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	7,080	0	10,929,641

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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			14,468	14,468	1
February			12,446	12,446	2
March			13,908	13,908	3
April			15,384	15,384	4
May			15,998	15,998	5
June			17,741	17,741	6
July			23,753	23,753	7
August			20,962	20,962	8
September			16,910	16,910	9
October			16,772	16,772	10
November			15,108	15,108	11
December			17,180	17,180	12
Total annual pumpage	0	0	200,630	200,630	
Less: Water sold				180,086	13
Volume pumped but not sold				20,544	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				3,699	16
Volume related to equipment/system malfunction				653	17
Non-utility volume NOT included in water sales				975	18
Total volume not sold but accounted for				5,327	19
Volume pumped but unaccounted for				15,217	20
Percent of water lost				8%	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.)				1,158	23
Date of maximum: 7/1/2002					24
Cause of maximum:					25
SUMMER HEAT					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				103	26
Date of minimum: 4/11/2002					27
Total KWH used for pumping for the year				414,739	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	9 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			22 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	0	0	0	13,443	3
M	D	8.000	7,726	0	0	0	7,726	4
P	D	8.000	46,579	2,419	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	29,323	3,120	0	0	32,443	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			151,191	5,539	0	0	156,730	
Total Utility			151,191	5,539	0	0	156,730	

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	1,879	24	0	0	1,903		1
M	1.250	23	0	0	0	23		2
M	1.500	24	0	0	0	24		3
M	2.000	31	0	0	0	31		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		1,977	24	0	0	2,001	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	2,037	246	127	0	2,156	344	1
1.000	53	6	8	0	51	10	2
1.250	6	0	0	0	6	0	3
1.500	18	2	0	0	20	2	4
2.000	8	0	0	0	8	0	5
3.000	4	1	1	0	4	1	6
4.000	2	0	1	0	1	0	7
10.000	1	0	0	0	1	1	8
Total:	2,129	255	137	0	2,247	358	

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	2,051	30	17	4	0	54	2,156	1
1.000	3	30	15	0	0	3	51	2
1.250	0	5	0	1	0	0	6	3
1.500	0	16	3	1	0	0	20	4
2.000	0	6	2	0	0	0	8	5
3.000	0	2	1	1	0	0	4	6
4.000	0	0	1	0	0	0	1	7
10.000	0	0	0	1	0	0	1	8
Total:	2,054	89	39	8	0	57	2,247	

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	468	16			484	2
Total Fire Hydrants	468	16	0	0	484	
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: 484
 Number of distribution system valves end of year: 1,025
 Number of distribution valves operated during year: 572

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

A/C 392 TRANSPORTATION EQUIPMENT

AMOUNT IS FOR A NEW TRUCK. NO RETIREMENT.

Water Mains (Page W-15)

THERE WERE TWO PROJECTS IN 2002. BOTH HAD NO RETIREMENTS OR ASSESSMENTS AGAINST PROPERTY OWNERS. THE VILLAGE'S TID #4 PAID FOR 2206 FEET OF 12" PVC IN INDUSTRIAL PARK. NO LATERALS. THIS WAS FINANCED BY TID DEBT.

A DEVELOPER PAID FOR 914 FEET OF 12" PVC AND 2419 FEET OF 8" PVC IN TWIN CREEKS -PHASE I. THIS WAS FINANCED BY DEVELOPER DIRECTLY.

Water Services (Page W-16)

ADDITIONS OF 24 RELATE TO TWIN CREEKS - PHASE I PAID FOR BY DEVELOPER. NO ASSESSMENTS.

Hydrants and Distribution System Valves (Page W-18)

ADDITIONS WERE FROM TWO PROJECTS. THE FIRST WAS TID #4 THAT ADDED 9 HYDRANTS. THE SECOND WAS FOR A DEVELOPER OF WN CREEKS - PHASE I WHICH ADDED 7 HYDRANTS. NO SPECIAL ASSESSMENTS.
