



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WILTON MUNICIPAL WATER AND SEWER UTILITY

Principal Office: P.O. BOX 70
WILTON, WI 54670-0070

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WILTON MUNICIPAL WATER AND SEWER UTILITY

Utility Address: P.O. BOX 70
WILTON, WI 54670-0070

When was utility organized? 9/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LORI BRUEGGEN
Title: VILLAGE CLERK-TREASURER

Office Address:
P.O. BOX 70
WILTON, WI 54670-0070

Telephone: (608) 435 - 6666

Fax Number: (608) 435 - 6692

E-mail Address:

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

Name: MS DEBRA WELCH
Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: CLIFTON GUNDERSON LLP
435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660

Telephone: (608) 372 - 2177

Fax Number: (608) 372 - 5462

E-mail Address: debra.welch@cliftoncpa.com

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

Name: TIM WELCH
Title: CHAIRMAN

Office Address:
600 WALKER
P.O. BOX 1
WILTON, WI 54670

Telephone: (608) 435 - 6794

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: MS DEBRA WELCH

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: CLIFTON GUNDERSON LLP
435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660

Telephone: (608) 372 - 2177

Fax Number: (608) 372 - 5462

E-mail Address: debra.welch@cliftoncpa.com

Date of most recent audit report: 2/5/2004

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

Names and titles of utility management including manager or superintendent:

Name: MR MIKE O'ROURKE

Title: OPERATOR

Office Address:

P.O. BOX 55
WILTON, WI 54670

Telephone: (608) 435 - 6764

Fax Number:

E-mail Address:

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- MR NORMAN ANDERSON
 - MR TIM WELCH, CHAIRMAN
 - MR ROGER WILCHINSKI
-

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? YES

Date of Ordinance: 2/27/1989

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)	74,417	72,762	1
Operating Expenses:			
Operation and Maintenance Expense (401)	37,080	36,198	2
Depreciation Expense (403)	10,385	13,414	3
Amortization Expense (404)	0	0	4
Taxes (408)	17,270	17,762	5
Total Operating Expenses	64,735	67,374	
Net Operating Income	9,682	5,388	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	9,682	5,388	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,980	4,263	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	2,980	4,263	
Total Income	12,662	9,651	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	3,039	0	12
Total Miscellaneous Income Deductions	3,039	0	
Income Before Interest Charges	9,623	9,651	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	7,672	8,391	13
Amortization of Debt Discount and Expense (428)	1,200	1,288	14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	8,872	9,679	
Net Income	751	(28)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	169,079	169,107	19
Balance Transferred from Income (433)	751	(28)	20
Miscellaneous Credits to Surplus (434)	100,657	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	270,487	169,079	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	74,417		74,417	1
Total (Acct. 400):	74,417	0	74,417	
Operation and Maintenance Expense (401):				
Derived	37,080		37,080	2
Total (Acct. 401):	37,080	0	37,080	
Depreciation Expense (403):				
Derived	10,385		10,385	3
Total (Acct. 403):	10,385	0	10,385	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	17,270		17,270	5
Total (Acct. 408):	17,270	0	17,270	
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:	9,682	0	9,682	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	2,980	0	2,980	10
Total (Acct. 419):	2,980	0	2,980	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	2,980	0	2,980
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 13
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	3,039	3,039 14
NONE	0	0	0 15
Total (Acct. 426):	0	3,039	3,039
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	3,039	3,039
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	7,672	[REDACTED]	7,672 16
Total (Acct. 427):	7,672	0	7,672
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	1,200	[REDACTED]	1,200 17
Total (Acct. 428):	1,200	0	1,200
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 18
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 19
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 20
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 21
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	8,872	0	8,872
NET INCOME:	3,790	(3,039)	751
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	169,079	0	169,079 22
Total (Acct. 216):	169,079	0	169,079
Balance Transferred from Income (433):			
Derived	3,790	(3,039)	751 23
Total (Acct. 433):	3,790	(3,039)	751
Miscellaneous Credits to Surplus (434):			
ELIMINATION OF ACCOUNT 271	0	100,657	100,657 24
Total (Acct. 434):	0	100,657	100,657
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 25
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 26
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	172,869	97,618	270,487

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	74,417	0	0	0	74,417	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	74,417	0	0	0	74,417	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	736,675	734,695	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	338,133	267,447	2
Net Utility Plant	398,542	467,248	
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	17,983	5
Other Investments (124)	64,328	62,832	6
Special Funds (125)	7,572	7,229	7
Total Other Property and Investments	71,900	88,044	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	31,148	21,843	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	10,666	10,685	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,048	1,874	14
Materials and Supplies (150)	1,195	895	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,016	762	17
Total Current and Accrued Assets	49,073	36,059	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	5,793	6,993	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	5,793	6,993	
Total Assets and Other Debits	525,308	598,344	

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)	127,779	127,779	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	270,487	169,079	23
Total Proprietary Capital	398,266	296,858	
LONG-TERM DEBT			
Bonds (221)	121,440	134,640	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,776	3,456	26
Total Long-Term Debt	123,216	138,096	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	599	250	28
Payables to Municipality (233)	2,036	3,777	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	592	645	32
Other Current and Accrued Liabilities (238)	599	446	33
Total Current and Accrued Liabilities	3,826	5,118	
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			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	158,272	38
Total Liabilities and Other Credits	525,308	598,344	

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	734,695	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	578,403	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	158,272	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	736,675	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)	277,479	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	60,654	0	0	0	12
Total Accumulated Provision	338,133	0	0	0	
Net Utility Plant	398,542	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)	267,447				267,447	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,385				10,385	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	547				547	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	10,932	0	0	0	10,932	13
Debits during year						14
Book cost of plant retired	900				900	15
Cost of removal					0	16
Other debits (specify):						17
Est. deprec on contrib plnt 1/1/03					0	18
Total debits	900	0	0	0	900	19
Balance end of year (110.1)	277,479	0	0	0	277,479	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.92%					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)	3,039				3,039	4
Accruals charged other accounts (specify):						5
						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	57,615				57,615	10
Total credits	60,654	0	0	0	60,654	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)	60,654	0	0	0	60,654	18
Composite Depreciation Rate?	Yes					19
If yes, what is the rate?	1.92%					20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 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	1,195	895 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	1,195	895

**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)				
BOND ISSUE COST ON 1996 MORTGAGE REVENUE BOND	2,309	259	2,050	1
UNAMORTIZED DISCOUNT & DEFERRED LOSS ON REFUNDING	4,684	941	3,743	2
Total			5,793	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	127,779	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>127,779</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)	
MORTGAGE REVENUE REFUNDING BOND	11/01/1996	12/01/2011	4.50%	121,440	1
Total Bonds (Account 221):				121,440	

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)					
CAPITAL LEASE PAYABLE	07/01/2001	10/15/2004	5.75%	1,776	1
Total for Account 224				1,776	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	17,270	2
Charged electric department expense		3
Charged sewer department expense	209	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>17,479</u>	
Taxes paid during year:		
County, state and local taxes	16,187	6
Social Security taxes	1,207	7
PSC Remainder Assessment	85	8
Other (explain):		
NONE		9
Total payments and other debits	<u>17,479</u>	
Balance end of year	<u><u>0</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)					
MORTGAGE REVENUE REFUNDING BOND SERIES 1996	583	7,513	7,526	570	1
Subtotal	583	7,513	7,526	570	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
CAPITAL LEASE PAYABLE	62	159	199	22	3
Subtotal	62	159	199	22	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	645	7,672	7,725	592	

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):		
CERTIFICATES OF DEPOSITS	64,328	2
Total (Acct. 124):	64,328	
Special Funds (125):		
RESTRICTED CASH - SPECIAL REDEMPTION	7,572	3
Total (Acct. 125):	7,572	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,666	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	10,666	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY	4,036	12
DUE FROM SEWER	1,012	13
Total (Acct. 145):	5,048	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
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		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO MUNICIPALITY	2,036	17
Total (Acct. 233):	2,036	
Other Deferred Credits (253):		
NONE		18
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 (100.1)	577,413	0	0	0	577,413	1
Materials and Supplies	1,045	0	0	0	1,045	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	272,463	0	0	0	272,463	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	305,995	0	0	0	305,995	
Net Operating Income	9,682	0	0	0	9,682	7
Net Operating Income as a percent of						
Average Net Rate Base	3.16%	N/A	N/A	N/A	3.16%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Cover Sheet (Page 0)

General footnotes

Accountant's Report

Board of Commissioners
Wilton Municipal Water and Sewer Utility
Wilton, Wisconsin

We have compiled the Wilton Municipal Water and Sewer Utility Annual Report included in the accompanying prescribed form for the Village of Wilton, Wisconsin as of December 31, 2003, and for the year then ended in accordance with the 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 Public Service Commission information that is the representation of management. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

This report is presented in accordance with the requirements of the Public Service Commission which differ from accounting principles generally accepted in the United States of America. Accordingly, this report is not designed for those who are not informed about such differences.

Clifton Gunderson LLP

Tomah, Wisconsin
February 5, 2004

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	158,272	0	0	0	0	158,272	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	158,272					158,272	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)	73,673	72,035	1
Total Sales of Water	73,673	72,035	
Other Operating Revenues			
Forfeited Discounts (470)	473	469	2
Other Water Revenues (474)	271	258	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	744	727	
Total Operating Revenues	74,417	72,762	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	19,392	20,311	5
General Operating Expenses (680-690)	17,688	15,887	6
Total Operation and Maintenance Expenses	37,080	36,198	
Other Operating Expenses			
Depreciation Expense (403)	10,385	13,414	7
Amortization Expense (404)		0	8
Taxes (408)	17,270	17,762	9
Total Other Operating Expenses	27,655	31,176	
Total Operating Expenses	64,735	67,374	
NET OPERATING INCOME	9,682	5,388	

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	1	299	270	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	299	270	
Metered Sales to General Customers (461)				
Residential	190	7,428	32,226	4
Commercial	36	2,193	8,063	5
Industrial	8	974	3,012	6
Total Metered Sales to General Customers (461)	234	10,595	43,301	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		29,758	8
Other Sales to Public Authorities (464)	1	38	344	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	237	10,932	73,673	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	29,758	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)	29,758	
Forfeited Discounts (470):		
Customer late payment charges	473	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	473	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	256	7
Other (specify): MISCELLANEOUS REVENUE	15	8
Total Other Water Revenues (474)	271	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	8,615	10,274	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	2,451	2,213	3
Chemicals (630)	2,278	3,727	4
Supplies and Expenses (640)	1,683	2,158	5
Repairs of Water Plant (650)	4,197	1,902	6
Transportation Expenses (660)	168	37	7
Total Plant Operation and Maintenance Expenses	19,392	20,311	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	7,328	6,968	8
Office Supplies and Expenses (681)	2,209	1,665	9
Outside Services Employed (682)	3,035	3,013	10
Insurance Expense (684)	2,036	1,554	11
Employees Pensions and Benefits (686)	1,389	1,273	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	1,691	1,414	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	17,688	15,887	
Total Operation and Maintenance Expenses	37,080	36,198	

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		16,187	16,590	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		209	202	2
Net property tax equivalent		15,978	16,388	
Social Security		1,207	1,312	3
PSC Remainder Assessment		85	62	4
Other (specify): NONE			0	5
Total tax expense		17,270	17,762	

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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.231410				3
County tax rate	mills		7.262497				4
Local tax rate	mills		9.845189				5
School tax rate	mills		14.281747				6
Voc. school tax rate	mills		2.726092				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.346935				10
Less: state credit	mills		1.779752				11
Net tax rate	mills		32.567183				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.845189				14
Combined School Tax Rate	mills		17.007839				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.853028				17
Total Tax Rate	mills		34.346935				18
Ratio of Local and School Tax to Total	dec.		0.781817				19
Total tax net of state credit	mills		32.567183				20
Net Local and School Tax Rate	mills		25.461587				21
Utility Plant, Jan. 1	\$	734,695	734,695				22
Materials & Supplies	\$	895	895				23
Subtotal	\$	735,590	735,590				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	735,590	735,590				26
Assessment Ratio	dec.		0.864261				27
Assessed Value	\$	635,742	635,742				28
Net Local & School Rate	mills		25.461587				29
Tax Equiv. Computed for Current Year	\$	16,187	16,187				30
Tax Equivalent per 1994 PSC Report	\$	15,107					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	16,187					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	220		3
Total Intangible Plant	220	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	100		4
Structures and Improvements (311)	2,435		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	7,401		7
Wells and Springs (314)	29,609		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	39,545	0	
PUMPING PLANT			
Land and Land Rights (320)	75		12
Structures and Improvements (321)	109,257		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	24,401		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	133,733	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	25		21
Structures and Improvements (331)	609		22
Water Treatment Equipment (332)	5,889		23
Total Water Treatment Plant	6,523	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)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			220	3
Total Intangible Plant	0	0	220	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			100	4
Structures and Improvements (311)			2,435	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			7,401	7
Wells and Springs (314)			29,609	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	39,545	
PUMPING PLANT				
Land and Land Rights (320)			75	12
Structures and Improvements (321)			109,257	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			24,401	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	133,733	
WATER TREATMENT PLANT				
Land and Land Rights (330)			25	21
Structures and Improvements (331)			609	22
Water Treatment Equipment (332)			5,889	23
Total Water Treatment Plant	0	0	6,523	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,604		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	116,964		26
Transmission and Distribution Mains (343)	298,445		27
Fire Mains (344)	0		28
Services (345)	67,069		29
Meters (346)	17,972	901	30
Hydrants (348)	38,099	1,979	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	546,153	2,880	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,598		36
Transportation Equipment (373)	6,923		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	8,521	0	
Total utility plant in service directly assignable	734,695	2,880	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	734,695	2,880	

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)			7,604 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			116,964 26
Transmission and Distribution Mains (343)		(108,570)	189,875 27
Fire Mains (344)			0 28
Services (345)		(44,549)	22,520 29
Meters (346)	400		18,473 30
Hydrants (348)	500	(5,153)	34,425 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	900	(158,272)	389,861
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,598 36
Transportation Equipment (373)			6,923 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	8,521
Total utility plant in service directly assignable	900	(158,272)	578,403
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	900	(158,272)	578,403

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
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	0	0	
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	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	<u>0</u>	<u>0</u>	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
Total General Plant	<u>0</u>	<u>0</u>	
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	<u><u>0</u></u>	<u><u>0</u></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)
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)		108,570	108,570 27
Fire Mains (344)			0 28
Services (345)		44,549	44,549 29
Meters (346)			0 30
Hydrants (348)		5,153	5,153 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	158,272	158,272
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	158,272	158,272
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	158,272	158,272

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			976	976	1
February			736	736	2
March			847	847	3
April			935	935	4
May			1,264	1,264	5
June			1,075	1,075	6
July			1,249	1,249	7
August			1,190	1,190	8
September			1,078	1,078	9
October			1,005	1,005	10
November			778	778	11
December			981	981	12
Total annual pumpage	0	0	12,114	12,114	
Less: Water sold				10,932	13
Volume pumped but not sold				1,182	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				166	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				166	19
Volume pumped but unaccounted for				1,016	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.)				166	23
Date of maximum: 9/23/2003					24
Cause of maximum:					25
Filling the swimming pool					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2	26
Date of minimum: 12/9/2003					27
Total KWH used for pumping for the year				25,525	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)	
SOUTH END OF VILLAGE	1	228	10	0	No	1
DUANE STREET	2	225	12	309,600	Yes	2
CENTER STREET	3	221	12	324,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2	3	1
Location	WELL #2	WELL #3	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	5
Year Installed	1954	1982	6
Type	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	200	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	9 10
Year Installed	1990	1986	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	15	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1983		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	178		6
Total capacity in gallons (actual)	130,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6500		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	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)	
M	D	2.000	1,452	0	0	0	1,452	1
L	D	4.000	1,690	0	0	0	1,690	2
P	D	4.000	310	0	0	0	310	3
M	D	6.000	12,513	0	0	0	12,513	4
M	D	8.000	6,839	0	0	0	6,839	5
M	D	10.000	466	0	0	0	466	6
Total Within Municipality			23,270	0	0	0	23,270	
Total Utility			23,270	0	0	0	23,270	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	210	0	0	0	210	38	1
M	1.000	46	0	0	0	46	1	2
M	1.250	1	0	0	0	1		3
M	1.500	1	0	0	0	1		4
M	2.000	3	0	0	0	3		5
Total Utility		261	0	0	0	261	39	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	193	12	16	0	189	0	1
0.750	34	0	0	0	34	0	2
1.000	7	0	0	0	7	0	3
1.500	5	0	0	0	5	0	4
2.000	1	0	0	0	1	0	5
3.000	1	0	0	0	1	0	6
Total:	241	12	16	0	237	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	164	22	0	1	0	2	189	1
0.750	26	7	0	1	0	0	34	2
1.000	0	5	0	2	0	0	7	3
1.500	0	2	0	2	0	1	5	4
2.000	0	0	0	1	0	0	1	5
3.000	0	0	0	1	0	0	1	6
Total:	190	36	0	8	0	3	237	

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	39	1	1		39	2
Total Fire Hydrants	39	1	1	0	39	
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:	39
Number of distribution system valves end of year:	58
Number of distribution valves operated during year:	58

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

The current year expense for repairs of water plant includes a repair of a street after a water break for \$994 and the repair of equipment by replacing the phase monitor for \$674.

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

General footnotes

The adjustments made to hydrants, transmission and distribution mains and services are due to the allocation of the contributed capital.

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

General footnotes

The adjustments made to hydrants, transmission and distribution mains and services are due to the allocation of the contributed capital.

Meters (Page W-19)

General footnotes

MAINTENANCE MEN ARE AWARE OF TESTING REQUIREMENTS, THEY HAVE BEEN CHANGING OUT OLD METERS IN LIEU OF TESTING THEM.
