



3015 (02-09-04)

ANNUAL REPORT

OF

Name: FALL CREEK MUNICIPAL WATER UTILITYPrincipal Office: P.O. BOX 156
FALL CREEK, WI 54742-0156For 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.

SIGNATURE PAGE

I RENEE ROEMHILD of
(Person responsible for accounts)

FALL CREEK MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 02/24/2004
(Date)

VILLAGE CLERK-TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FALL CREEK MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 156
FALL CREEK, WI 54742-0156

When was utility organized? 1/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RENEE ROEMHILD
Title: VILLAGE CLERK-TREASURER

Office Address:
P.O. BOX 156
FALL CREEK, WI 54742-0156

Telephone: (715) 877 - 2177

Fax Number: (715) 877 - 2392

E-mail Address:

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

Name:
Title:
Office Address: KRAUSE, HOWARD & COMPANY, S.C.
P.O. BOX 179
WAUSAU, WI 54402-0179

Telephone: (715) 845 - 7306

Fax Number: (715) 848 - 5302 EXT

E-mail Address: DHENK@KRAUSEHOWARD.COM

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

Name: JEFF BERGBRADER
Title: CHAIRMAN

Office Address:
P.O. BOX 156
FALL CREEK, WI 54742-0156

Telephone: (715) 877 - 2177

Fax Number: (715) 877 - 2392

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: KRAUSE, HOWARD & COMPANY, S.C.
P.O. BOX 179
WAUSAU, WI 54402-0179

Telephone: (715) 845 - 7306

Fax Number: (715) 848 - 5302

E-mail Address: DHENK@KRAUSEHOWARD.COM

Date of most recent audit report: 1/24/2003

Period covered by most recent audit: 01/01/02 - 12/31/02

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL WILHELM

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

P.O. BOX 156
FALL CREEK, WI 54742-0156

Telephone: (715) 877 - 2177

Fax Number: (715) 877 - 2392

E-mail Address:

Name of utility commission/committee: PUBLIC WORKS

Names of members of utility commission/committee:

JEFF BERGBRADER
KENNETH JAIN
RICHARD KUHNERT

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance: [REDACTED]

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)	104,592	101,171	1
Operating Expenses:			
Operation and Maintenance Expense (401)	67,077	72,729	2
Depreciation Expense (403)	12,196	19,771	3
Amortization Expense (404)	0	0	4
Taxes (408)	22,150	23,740	5
Total Operating Expenses	101,423	116,240	
Net Operating Income	3,169	(15,069)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,169	(15,069)	
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)	1,066	1,774	9
Miscellaneous Nonoperating Income (421)	53,171	0	10
Total Other Income	54,237	1,774	
Total Income	57,406	(13,295)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	7,461	0	12
Total Miscellaneous Income Deductions	7,461	0	
Income Before Interest Charges	49,945	(13,295)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	892	944	13
Amortization of Debt Discount and Expense (428)	0		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	892	944	
Net Income	49,053	(14,239)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	294,268	308,507	19
Balance Transferred from Income (433)	49,053	(14,239)	20
Miscellaneous Credits to Surplus (434)	391,603	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)	734,924	294,268	

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	104,592		104,592	1
Total (Acct. 400):	104,592	0	104,592	
Operation and Maintenance Expense (401):				
Derived	67,077		67,077	2
Total (Acct. 401):	67,077	0	67,077	
Depreciation Expense (403):				
Derived	12,196		12,196	3
Total (Acct. 403):	12,196	0	12,196	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	22,150		22,150	5
Total (Acct. 408):	22,150	0	22,150	
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:	3,169	0	3,169	
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):				
SAVINGS AND SPECIAL ASSESSMENTS	1,066	0	1,066	10
Total (Acct. 419):	1,066	0	1,066	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		53,171	53,171	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	53,171	53,171
TOTAL OTHER INCOME:	1,066	53,171	54,237

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]	7,461	7,461 14
NONE	0	0	0 15
Total (Acct. 426):	0	7,461	7,461
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	7,461	7,461

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	892	[REDACTED]	892 16
Total (Acct. 427):	892	0	892
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 17
Total (Acct. 428):	0	0	0
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:	892	0	892
NET INCOME:	3,343	45,710	49,053
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	294,268	0	294,268 22
Total (Acct. 216):	294,268	0	294,268
Balance Transferred from Income (433):			
Derived	3,343	45,710	49,053 23
Total (Acct. 433):	3,343	45,710	49,053
Miscellaneous Credits to Surplus (434):			
SETUP 1/01/03 BALANCE	0	391,603	391,603 24
Total (Acct. 434):	0	391,603	391,603
Miscellaneous Debits to Surplus--Debit (435):			
	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):	297,611	437,313	734,924

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):					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	104,592	0	0	0	104,592	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	104,592	0	0	0	104,592	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,257,724	1,152,163	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	235,437	182,505	2
Net Utility Plant	1,022,287	969,658	
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)	620	4,460	6
Special Funds (125)	0	0	7
Total Other Property and Investments	620	4,460	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	76,238	135,040	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	18,181	16,746	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	415	485	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	94,834	152,271	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,117,741	1,126,389	

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)	343,081	343,081	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	734,924	294,268	23
Total Proprietary Capital	1,078,005	637,349	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	18,790	19,940	26
Total Long-Term Debt	18,790	19,940	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	20,689	22,202	31
Interest Accrued (237)	257	272	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	20,946	22,474	
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	446,626	38
Total Liabilities and Other Credits	1,117,741	1,126,389	

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	1,152,163	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)	757,927	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	499,797	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	1,257,724	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)	172,953	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	62,484	0	0	0	12
Total Accumulated Provision	235,437	0	0	0	
Net Utility Plant	1,022,287	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)	182,505				182,505	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	12,196				12,196	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,112				1,112	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	13,308	0	0	0	13,308	13
Debits during year						14
Book cost of plant retired	22,860				22,860	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	22,860	0	0	0	22,860	19
Balance end of year (110.1)	172,953	0	0	0	172,953	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	7,461				7,461	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	55,023				55,023	10
Total credits	62,484	0	0	0	62,484	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)	62,484	0	0	0	62,484	18
Composite Depreciation Rate?	No					19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	415	485
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	415	485

**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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</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	343,081	1
Changes during year (explain):		2
Balance end of year	<u><u>343,081</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

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)					
1999 G.O. REFUNDING BONDS	05/17/1999	03/15/2016	4.75%	18,790	1
Total for Account 224				18,790	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	22,202	1
Accruals:		
Charged water department expense	22,150	2
Charged electric department expense		3
Charged sewer department expense	375	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>22,525</u>	
Taxes paid during year:		
County, state and local taxes	22,202	6
Social Security taxes	1,719	7
PSC Remainder Assessment	117	8
Other (explain):		
NONE		9
Total payments and other debits	<u>24,038</u>	
Balance end of year	<u><u>20,689</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
1999 G.O. BOND	272	892	907	257	4
Subtotal	272	892	907	257	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	272	892	907	257	

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 ASSESSMENT RECEIVABLE	620	2
Total (Acct. 124):	620	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,181	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	18,181	
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):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
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)	731,732	0	0	0	731,732	1
Materials and Supplies	450	0	0	0	450	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	177,729	0	0	0	177,729	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	554,453	0	0	0	554,453	
Net Operating Income	3,169	0	0	0	3,169	7
Net Operating Income as a percent of Average Net Rate Base	0.57%	N/A	N/A	N/A	0.57%	

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.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

General footnotes

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Village Board
Village of Fall Creek
Fall Creek, Wisconsin

We have compiled the Municipal Utility Annual Report Class D for the calendar year ending December 31, 2003 of the Fall Creek Municipal Water Utility, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

KRAUSE, HOWARD & COMPANY, S.C.
Certified Public Accountants
January 19, 2004

Accumulated Provision for Depreciation and Amortization of Utility Plant on Contributed Plant in Servic

General footnotes

Line 10 - Recomputed water tower amount, the remainder estimated on an average basis.

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	446,626	0	0	0	0	446,626	1
Add credits during year:							
MAIN	45,860					45,860	2
SERVICES	3,573					3,573	3
HYDRANTS	3,738					3,738	4
Deduct charges (specify):							
NONE						0	5
Closed January 1, 2003 per Docket 05-US-105	499,797					499,797	6
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)	102,790	99,347	1
Total Sales of Water	102,790	99,347	
Other Operating Revenues			
Forfeited Discounts (470)	461	470	2
Other Water Revenues (474)	1,341	1,354	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	1,802	1,824	
Total Operating Revenues	104,592	101,171	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	39,160	37,494	5
General Operating Expenses (680-690)	27,917	35,235	6
Total Operation and Maintenance Expenses	67,077	72,729	
Other Operating Expenses			
Depreciation Expense (403)	12,196	19,771	7
Amortization Expense (404)		0	8
Taxes (408)	22,150	23,740	9
Total Other Operating Expenses	34,346	43,511	
Total Operating Expenses	101,423	116,240	
NET OPERATING INCOME	3,169	(15,069)	

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	467	22,951	56,852	4
Commercial	39	5,480	8,656	5
Industrial				6
Total Metered Sales to General Customers (461)	506	28,431	65,508	
Private Fire Protection Service (462)	1		124	7
Public Fire Protection Service (463)	1		31,250	8
Other Sales to Public Authorities (464)	12	2,403	5,908	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	520	30,834	102,790	

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)	31,250	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)	31,250	
Forfeited Discounts (470):		
Customer late payment charges	461	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	461	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,341	7
Other (specify): NONE		8
Total Other Water Revenues (474)	1,341	

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)	14,607	14,336	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	6,612	6,919	3
Chemicals (630)	14,075	12,790	4
Supplies and Expenses (640)	3,296	2,580	5
Repairs of Water Plant (650)	70	369	6
Transportation Expenses (660)	500	500	7
Total Plant Operation and Maintenance Expenses	39,160	37,494	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	7,860	7,945	8
Office Supplies and Expenses (681)	954	665	9
Outside Services Employed (682)	6,183	15,955	10
Insurance Expense (684)	2,299	3,361	11
Employees Pensions and Benefits (686)	8,623	6,402	12
Regulatory Commission Expenses (688)		117	13
Miscellaneous General Expenses (689)	1,998	790	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	27,917	35,235	
Total Operation and Maintenance Expenses	67,077	72,729	

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		20,689	22,202	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		375	388	2
Net property tax equivalent		20,314	21,814	
Social Security		1,719	1,825	3
PSC Remainder Assessment		117	101	4
Other (specify): NONE			0	5
Total tax expense		22,150	23,740	

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			Eau Claire				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199156				3
County tax rate	mills		3.497720				4
Local tax rate	mills		7.087775				5
School tax rate	mills		10.270662				6
Voc. school tax rate	mills		1.700278				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.079323				9
Total tax rate	mills		22.834914				10
Less: state credit	mills		1.419165				11
Net tax rate	mills		21.415749				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.087775				14
Combined School Tax Rate	mills		11.970940				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.058715				17
Total Tax Rate	mills		22.834914				18
Ratio of Local and School Tax to Total	dec.		0.834630				19
Total tax net of state credit	mills		21.415749				20
Net Local and School Tax Rate	mills		17.874237				21
Utility Plant, Jan. 1	\$	1,152,163	1,152,163				22
Materials & Supplies	\$	485	485				23
Subtotal	\$	1,152,648	1,152,648				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,152,648	1,152,648				26
Assessment Ratio	dec.		1.004200				27
Assessed Value	\$	1,157,489	1,157,489				28
Net Local & School Rate	mills		17.874237				29
Tax Equiv. Computed for Current Year	\$	20,689	20,689				30
Tax Equivalent per 1994 PSC Report	\$	11,156					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	20,689					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)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	791		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)	26,848		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	27,639	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	12,456		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	10,954		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,115		20
Total Pumping Plant	24,525	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	10,640		23
Total Water Treatment Plant	10,640	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)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			791 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)			26,848 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	27,639
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			12,456 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			10,954 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,115 20
Total Pumping Plant	0	0	24,525
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			10,640 23
Total Water Treatment Plant	0	0	10,640

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)	16,600		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	394,580		26
Transmission and Distribution Mains (343)	419,884	63,329	27
Fire Mains (344)	0		28
Services (345)	108,488	4,935	29
Meters (346)	41,802	1,824	30
Hydrants (348)	105,358	5,162	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,086,712	75,250	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	150		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	2,497		38
Other Tangible Property (390)	0		39
Total General Plant	2,647	0	
Total utility plant in service directly assignable	1,152,163	75,250	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,152,163	75,250	

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)			16,600 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(176,309)	218,271 26
Transmission and Distribution Mains (343)	19,570	(169,223)	294,420 27
Fire Mains (344)			0 28
Services (345)	1,200	(45,120)	67,103 29
Meters (346)	690		42,936 30
Hydrants (348)	1,400	(55,974)	53,146 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	22,860	(446,626)	692,476
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			150 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			2,497 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,647
Total utility plant in service directly assignable	22,860	(446,626)	757,927
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	22,860	(446,626)	757,927

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)		45,860	27
Fire Mains (344)			28
Services (345)		3,573	29
Meters (346)			30
Hydrants (348)		3,738	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	53,171	
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	0	0	
Total utility plant in service directly assignable	0	53,171	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	0	53,171	

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)		176,309	176,309 26
Transmission and Distribution Mains (343)		169,223	215,083 27
Fire Mains (344)			0 28
Services (345)		45,120	48,693 29
Meters (346)			0 30
Hydrants (348)		55,974	59,712 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	446,626	499,797
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	446,626	499,797
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	446,626	499,797

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			2,478	2,478	1
February			2,245	2,245	2
March			2,502	2,502	3
April			2,623	2,623	4
May			2,626	2,626	5
June			2,578	2,578	6
July			2,839	2,839	7
August			3,228	3,228	8
September			2,985	2,985	9
October			2,662	2,662	10
November			2,610	2,610	11
December			2,785	2,785	12
Total annual pumpage	0	0	32,161	32,161	
Less: Water sold				30,834	13
Volume pumped but not sold				1,327	14
Volume sold as a percent of volume pumped				96%	15
Volume used for water production, water quality and system maintenance				368	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				368	19
Volume pumped but unaccounted for				959	20
Percent of water lost				3%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				234,300	23
Date of maximum: 11/9/2003					24
Cause of maximum:					25
Water Tower Overflow.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				60,200	26
Date of minimum: 11/1/2003					27
Total KWH used for pumping for the year				77,093	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)	
HIGHWAY 12 EAST	1	118	10	35,655	Yes	1
RANDALL ROAD EAST	2	100	10	45,167	Yes	2

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	1
Location	HIGHWAY 12 EAST	RANDALL ROAD EAST	2
Purpose	P	P	3
Destination	R	D	4
Pump Manufacturer	CROWN	GOULD	5
Year Installed	1992	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	170	170	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	9 10
Year Installed	1988	1992	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	15	15	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)	ET		3
Year constructed	2001		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	95		6
Total capacity in gallons (actual)	250,000		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.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	3.000	1,407	0	0	0	1,407	1
A	D	4.000	4,105	0	0	0	4,105	2
A	D	6.000	14,980	0	0	0	14,980	3
M	D	6.000	11,957	0	0	0	11,957	4
P	D	6.000	1,132	0	0	0	1,132	5
A	D	8.000	3,209	0	1,838	0	1,371	6
M	D	8.000	3,395	1,838	0	0	5,233	7
P	D	8.000	4,397	0	0	0	4,397	8
P	D	10.000	410	119	119	0	410	9
M	D	12.000	786	0	0	0	786	10
Total Within Municipality			45,778	1,957	1,957	0	45,778	
Total Utility			45,778	1,957	1,957	0	45,778	

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	301	0	12	0	289	10	1
M	1.000	134	15	0	0	149	27	2
M	1.250	6	0	0	0	6	1	3
M	1.500	13	0	0	0	13	5	4
M	2.000	8	0	0	0	8	5	5
M	3.000	1	0	0	0	1	0	6
L	4.000	3	0	0	0	3	0	7
M	6.000	2	0	0	0	2	0	8
M	8.000	1	0	0	0	1	0	9
Total Utility		469	15	12	0	472	48	

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	516	24	23	0	517	63	1
1.000	6	0	0	0	6	2	2
1.500	5	0	1	0	4	0	3
2.000	3	0	0	0	3	0	4
3.000	5	0	0	0	5	1	5
4.000	5	0	0	0	5	2	6
Total:	540	24	24	0	540	68	

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	463	32	0	3	0	19	517	1
1.000	0	3	0	2	0	1	6	2
1.500	0	3	0	1	0	0	4	3
2.000	0	1	0	1	0	1	3	4
3.000	0	1	0	2	0	2	5	5
4.000	0	0	0	1	2	2	5	6
Total:	463	40	0	10	2	25	540	

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	75	3	1		77	2
Total Fire Hydrants	75	3	1	0	77	
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:	77
Number of distribution system valves end of year:	213
Number of distribution valves operated during year:	213

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

- Line 10 - Less water breaks.
 - Line 12 - Increased health insurance.
-

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

General footnotes

- Line 9 - Inland lake district.
-

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

General footnotes

- Convert to new format.
-

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

General footnotes

- Convert to new format. Water tower Based on actual grant amount, other estimated based on averages.
-

Reservoirs, Standpipes & Water Treatment (Page W-16)

General footnotes

- Line 22 - This line shows zero because the utility does not have a real water treatment plant. Rather it is merely equipment to add chlorine when necessary.
-

Water Mains (Page W-17)

General footnotes

- Financed by utility and a grant.
-

Water Services (Page W-18)

General footnotes

- Financed by utility and a grant.
-