



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SPENCER MUNICIPAL WATER UTILITYPrincipal Office: 105 PARK STREET
P.O. BOX 360
SPENCER, WI 54479-0360For the Year Ended: DECEMBER 31, 2001**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 GERALD KOBS of
(Person responsible for accounts)

SPENCER 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) 03/27/2002
(Date)

VILLAGE CLERK - TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SPENCER MUNICIPAL WATER UTILITY

Utility Address: 105 PARK STREET
P.O. BOX 360
SPENCER, WI 54479-0360

When was utility organized? 12/1/1940

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: GERALD KOBS
Title: VILLAGE CLERK TREASURER

Office Address: VILLAGE OF SPENCER
105 PARK STREET
P.O. BOX 360
SPENCER, WI 54479

Telephone: (715) 659 - 5423

Fax Number: (715) 659 - 5358

E-mail Address: SPENCER@PCPROS.NET

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: DAVE BUSSE
Title: CHAIRMAN

Office Address:
1106 EAST APPLE
SPENCER, WI 54479

Telephone: (715) 659 - 3974

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: MIKE FOTH

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE AND COMPANY
101 WEST 29TH STREET
MARSHFIELD, WI 54479

Telephone: (715) 387 - 1131

Fax Number:

E-mail Address:

Date of most recent audit report: 3/1/2002

Period covered by most recent audit: 12-31-2001

Names and titles of utility management including manager or superintendent:

Name: DEAN SMITH

Title: WATER PLANT OPERATOR

Office Address: VILLAGE OF SPENCER
608 EAST DEPOT STREET
P.O. BOX 360
SPENCER, WI 54479

Telephone: (715) 659 - 5443

Fax Number: (715) 659 - 3835

E-mail Address:

Name of utility commission/committee: UTILITIES COMMITTEE

Names of members of utility commission/committee:

- MR DAVID BUSSE, CHAIRMAN
- MR JIM KILTY
- MR DENNY THOMAS

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: N/A

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)	326,749	280,356	1
Operating Expenses:			
Operation and Maintenance Expense (401)	108,255	112,790	2
Depreciation Expense (403)	62,854	57,989	3
Amortization Expense (404)	0	0	4
Taxes (408)	3,344	2,767	5
Total Operating Expenses	174,453	173,546	
Net Operating Income	152,296	106,810	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	152,296	106,810	
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)	3,917	4,486	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,917	4,486	
Total Income	156,213	111,296	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	156,213	111,296	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	30,099	26,616	13
Amortization of Debt Discount and Expense (428)	235	440	14
Amortization of Premium on Debt--Cr. (429)			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	30,334	27,056	
Net Income	125,879	84,240	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	438,921	354,681	19
Balance Transferred from Income (433)	125,879	84,240	20
Miscellaneous Credits to Surplus (434)	0	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)	564,800	438,921	

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)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
EXPLANATION IN FOOTNOTES	3,917	4
Total (Acct. 419):	3,917	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	326,749	0	0	0	326,749	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	326,749	0	0	0	326,749	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,932,615	2,842,761	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	503,262	461,678	2
Net Utility Plant	2,429,353	2,381,083	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,025	1,025	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	1,025	1,025	
Investment in Municipality (123)	93,602	120,824	5
Other Investments (124)	20,658	28,365	6
Special Funds (125)	0	0	7
Total Other Property and Investments	115,285	150,214	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(159,915)	(239,691)	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	18,515	18,200	11
Other Accounts Receivable (143)	898	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	21,599	16,523	14
Materials and Supplies (150)	11,023	9,259	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	(107,880)	(195,709)	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	235	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	5,459	20
Total Deferred Debits	0	5,694	
Total Assets and Other Debits	2,436,758	2,341,282	

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)	452,313	365,524	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	564,800	438,921	23
Total Proprietary Capital	1,017,113	804,445	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	58,131	113,296	25
Other long-Term Debt (224)	556,124	618,403	26
Total Long-Term Debt	614,255	731,699	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,900	2,188	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	13,607	15,072	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	15,507	17,260	
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)	789,883	787,878	38
Total Liabilities and Other Credits	2,436,758	2,341,282	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,932,615	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,932,615	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	503,262	0	0	0	9
Total Accumulated Provision	503,262	0	0	0	
Net Utility Plant	2,429,353	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	461,678				461,678	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	62,854				62,854	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	956				956	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	63,810	0	0	0	63,810	13
Debits during year						14
Book cost of plant retired	22,226				22,226	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	22,226	0	0	0	22,226	19
Balance End of Year	503,262	0	0	0	503,262	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.96%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,025	0		1,025	1
Other (specify):					
NONE	0	0		0	2
Total Nonutility Property (121)	1,025	0	0	1,025	
Less accum. prov. depr. & amort. (122)	0	0		0	3
Net Nonutility Property	1,025	0	0	1,025	

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

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

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			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	11,023	9,259 2
Sewer utility		0 3
Gas utility	0	0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	11,023	9,259

**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 ISSUANCE COST	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
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	365,524	1
Changes during year (explain):		
TO RECORD CONSTRUCTION IN PROGRESS	86,789	2
Balance end of year	<u>452,313</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)
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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)	
Advances (223)					
DUE TO GENERAL FUND	00/00/0000	00/00/0000	0.00%	58,131	1
Total for Account 223				58,131	
Other Long-Term Debt (224)					
Loan @ SSB	07/07/1995	07/03/2005	6.00%	183,759	2
Loan @ SSB	05/22/1998	05/22/2008	4.90%	17,251	3
Loan @ SSB	07/19/2000	07/19/2005	5.85%	267,159	4
LOAN @ CHEMICAL BANK	04/01/1992	04/01/2002	5.00%	87,955	5
Total for Account 224				556,124	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	3,344	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>3,344</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,955	7
PSC Remainder Assessment	389	8
Other (explain):		
NONE		9
Total payments and other debits	<u>3,344</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)					
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)					
BLANK	15,072	30,099	31,564	13,607	3
Subtotal	15,072	30,099	31,564	13,607	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	15,072	30,099	31,564	13,607	

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	787,878	0	0	0	0	787,878	1
Add credits during year:							
For Services	2,005					2,005	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	789,883	0	0	0	0	789,883	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

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):		
LOAN TO TIF DISTRICT FOR WATER MAIN	93,602	1
Total (Acct. 123):	93,602	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLES	20,658	2
Total (Acct. 124):	20,658	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,515	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	18,515	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	898	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	898	
Receivables from Municipality (145):		
TAX ACCOUNT AND DUE FROM SEWERS - METER COSTS	21,599	12
Total (Acct. 145):	21,599	
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 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	2,730,899	0	0	0	2,730,899	1
Materials and Supplies	10,141	0	0	0	10,141	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	482,470	0	0	0	482,470	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	788,880	0	0	0	788,880	6
Other (specify):					0	7
Average Net Rate Base	1,469,690	0	0	0	1,469,690	
Net Operating Income	152,296	0	0	0	152,296	8
Net Operating Income as a percent of Average Net Rate Base	10.36%	N/A	N/A	N/A	10.36%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	408,918	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	501,860	3
Other (Specify):		4
Total Average Proprietary Capital	910,778	
Net Income		
Net Income	125,879	5
Percent Return on Proprietary Capital	13.82%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

We added approximately 1100' of 8" water main on West Mill Street during the summer of
01

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 Account Details (Page F-02)

Account - 419

Funds were borrowed in April of 1992 to replace water lines on Highway 98 and there are some monies still left over for final payment. Funds are invested with the Local Government Investment Pool and also included is interest from Special Assessments.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; review items against 2002 report ele

emailed new contact email address 1/03 ele

-----Original Message-----

From: Leege, Peter PSC

Sent: Wednesday, July 31, 2002 11:06 AM

To: 'SPENCER@PCPROS.NET'

Subject: Review letter for # 5620, Spencer Municipal Water Utility

Dear Mr. Kobs:

The Public Service Commission staff has completed its analytical review of your 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors, and also to identify significant fluctuations from prior years data that are not sufficiently explained in the annual report. The analytical review identified the following issues:

1. Given that it is explained in the foot notes to the Water Services schedule that the services added during the year were paid for by the utility, please explain the \$2,005 reported for contributions for water services on page F-17.
2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30% when compared to the previous year and follow this procedure in the future.
3. During our review we noted that there were no adjustments to Account 345 on page W-8 and no adjustments were reported in column (f) of the water services schedule on page W-16 as expected due to the email from Adam Waldera received 9/21/01. (see item number 1 of the attached letter) Nor do we see the adjustments to the plant schedule addressed in item number 2 of our letter dated August 23, 2001 which Mr. Waldera was responding to. Please explain.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me by email or by telephone at (608) 267-9198. Please respond within 30 days of this email. If we have no questions regarding your response, you can consider the review closed.

Pete Leege
 Financial Specialist
 Division of Water, Compliance and Consumer Affairs
 Public Service Commission of Wisconsin
 610 North Whitney Way
 PO Box 7854
 Madison, WI 53707-7854
 Phone: (608) 267-9198

FINANCIAL SECTION FOOTNOTES

Peter.Leege@psc.state.wi.us
Fax: (608) 266-3957

August 23, 2001

Mr. Gerald Kobs, Village Clerk Treasurer
Spencer Municipal Water Utility
105 Park Street
P.O. Box 360
Spencer, WI 54479-0360

2000 Analytical Review DWCCA-5620-ELE

Dear Mr. Kobs:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. By letter dated August 21, 2000, your utility provided adjustments to the Water Services schedule to reflect eight units retired in 1999. The response also indicated that Account 345, Services, would be adjusted in the 2000 report to reflect the correct amount of dollars retired in 1999 for those eight services. (There would also need to be an adjustment to Account 110, Accum. Provision for Depreciation). However, there are no adjustments reported to Account 345 in the 2000 report, page W-8. Please furnish an explanation.

2. Significant additions and retirements of mains, services, and hydrants are reported in the statistical schedules on pages W-15, W-16, and W-18. The footnotes to these schedules on page W-19 indicate that expenditures in a tax incremental financing (TIF) district were paid by the village. All water utility plant constructed in a TIF district should be recorded on the books of the water utility by debiting the appropriate plant accounts and crediting account 200, Capital Paid in by Municipality. During 2001 the actual or estimated costs of such expenditures should be recorded, and also adjusting journal entries should be made for the retirement of 2,204 feet of mains on page W-15 and 27 services on page W-16.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engela@psc.state.wi.us

FINANCIAL SECTION FOOTNOTES

convenient for you to do so. My e-mail address is engere@psc.state.wi.us.

If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\5620.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	324,434	1
Total Sales of Water	324,434	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	2,315	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,315	
Total Operating Revenues	326,749	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	71,099	5
General Operating Expenses (680-690)	37,156	6
Total Operation and Maintenance Expenses	108,255	
Other Operating Expenses		
Depreciation Expense (403)	62,854	7
Amortization Expense (404)		8
Taxes (408)	3,344	9
Total Other Operating Expenses	66,198	
Total Operating Expenses	174,453	
NET OPERATING INCOME	152,296	

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	665	24,225	160,167	4
Commercial	95	7,609	40,451	5
Industrial	8	4,480	14,515	6
Total Metered Sales to General Customers (461)	768	36,314	215,133	
Private Fire Protection Service (462)	7		5,746	7
Public Fire Protection Service (463)	1		95,973	8
Other Sales to Public Authorities (464)	12	1,844	7,582	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	788	38,158	324,434	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	95,973	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)	95,973	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,570	7
Other (specify): CURB STOP TURN ON AND AND HOOKING UP WATER METERS	745	8
Total Other Water Revenues (474)	2,315	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	25,079	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	10,245	3
Chemicals (630)	9,389	4
Supplies and Expenses (640)	11,655	5
Repairs of Water Plant (650)	14,731	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	71,099	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	15,887	8
Office Supplies and Expenses (681)	3,440	9
Outside Services Employed (682)	2,450	10
Insurance Expense (684)	5,379	11
Employees Pensions and Benefits (686)	10,000	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	37,156	
 Total Operation and Maintenance Expenses	108,255	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		2,955	3
PSC Remainder Assessment		389	4
Other (specify): NONE			5
Total tax expense		<u>3,344</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.266996				3
County tax rate	mills		8.141691				4
Local tax rate	mills		10.349709				5
School tax rate	mills		13.744926				6
Voc. school tax rate	mills		2.514839				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		35.018161				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		35.018161				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.349709				14
Combined School Tax Rate	mills		16.259765				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.609474				17
Total Tax Rate	mills		35.018161				18
Ratio of Local and School Tax to Total	dec.		0.759876				19
Total tax net of state credit	mills		35.018161				20
Net Local and School Tax Rate	mills		26.609474				21
Utility Plant, Jan. 1	\$	2,843,786	2,843,786				22
Materials & Supplies	\$	9,259	9,259				23
Subtotal	\$	2,853,045	2,853,045				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,853,045	2,853,045				26
Assessment Ratio	dec.		0.752402				27
Assessed Value	\$	2,146,637	2,146,637				28
Net Local & School Rate	mills		26.609474				29
Tax Equiv. Computed for Current Year	\$	57,121	57,121				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
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)	400		1
Franchises and Consents (302)	134		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	534	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)	124,453		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	124,453	0	
PUMPING PLANT			
Land and Land Rights (320)	30,541		12
Structures and Improvements (321)	602,490		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	175		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	31,737		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,900		20
Total Pumping Plant	672,843	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	467,395		23
Total Water Treatment Plant	467,395	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			400	1
Franchises and Consents (302)			134	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	534	
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)			124,453	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	124,453	
PUMPING PLANT				
Land and Land Rights (320)			30,541	12
Structures and Improvements (321)			602,490	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			175	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			31,737	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,900	20
Total Pumping Plant	0	0	672,843	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			467,395	23
Total Water Treatment Plant	0	0	467,395	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
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			
Distribution Reservoirs and Standpipes (342)	92,950		26
Transmission and Distribution Mains (343)	882,755	328,462	27
Fire Mains (344)	0		28
Services (345)	136,395	59,992	29
Meters (346)	53,856	1,555	30
Hydrants (348)	91,100	35,145	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,257,056	425,154	
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)	6,902	504	38
Other Tangible Property (390)	0		39
Total General Plant	6,902	504	
Total utility plant in service directly assignable	2,529,183	425,658	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,529,183	425,658	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			92,950 26
Transmission and Distribution Mains (343)	13,926		1,197,291 27
Fire Mains (344)			0 28
Services (345)	1,300		195,087 29
Meters (346)			55,411 30
Hydrants (348)	7,000		119,245 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	22,226	0	1,659,984
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)			7,406 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	7,406
Total utility plant in service directly assignable	22,226	0	2,932,615
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	22,226	0	2,932,615

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	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			3,889	3,889	1
February			3,525	3,525	2
March			4,342	4,342	3
April			3,772	3,772	4
May			4,038	4,038	5
June			3,955	3,955	6
July			4,499	4,499	7
August			4,172	4,172	8
September			3,864	3,864	9
October			4,188	4,188	10
November			3,650	3,650	11
December			3,848	3,848	12
Total annual pumpage	0	0	47,742	47,742	
Less: Water sold				38,158	13
Volume pumped but not sold				9,584	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				1,445	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,445	19
Volume pumped but unaccounted for				8,139	20
Percent of water lost				17%	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.)				275	23
Date of maximum: 7/16/2001					24
Cause of maximum:					25
WATER BREAK ON THE CORNER OF DOUGLAS AND ELM STREETS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				38	26
Date of minimum: 4/7/2001					27
Total KWH used for pumping for the year				171,521	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)	
307 SOUTH LASALLE	1	42	30	40,000	Yes	1
406 JEFFERSON	3	33	26	0	No	2
404 SOUTH LASALLE	4	44	30	123,000	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)	1
Identification	1	3	4	1
Location	307 SOUTH LASALLE	406 JEFFERSON	404 SOUTH LASALLE	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	PONOMA	LAYNE	PONOMA	5
Year Installed	1940	1992	1981	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	100	150	150	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GE	FAIRBANKS MORSE	9 10
Year Installed	1940	1974	1981	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	7	7	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
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	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1940	1967	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	123	124	6
Total capacity in gallons (actual)	50,000	200,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0360	0.0216	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	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)	
M	D	4.000	2,080	0	0	0	2,080	1
M	D	6.000	49,583	0	1,100	0	48,483	2
M	D	8.000	14,179	1,100	0	0	15,279	3
M	D	10.000	10,859	0	0	0	10,859	4
Total Within Municipality			76,701	1,100	1,100	0	76,701	
Total Utility			76,701	1,100	1,100	0	76,701	

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	705	0	22	0	683	51	1
M	1.000	34	24	0	0	58	9	2
M	1.250	4	0	0	0	4		3
M	1.500	12	0	0	0	12		4
M	2.000	14	0	0	0	14	6	5
M	3.000	1	0	0	0	1		6
Total Utility		770	24	22	0	772	66	

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	746	105	80	0	771	0	1
1.000	8	1	0	0	9	0	2
1.250	5	1	0	0	6	6	3
1.500	8	1	0	0	9	0	4
2.000	7	1	0	0	8	4	5
4.000	4	0	0	0	4	4	6
Total:	778	109	80	0	807	14	

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	664	78	3	4	0	22	771	1
1.000	0	5	3	1	0	0	9	2
1.250	0	5	0	1	0	0	6	3
1.500	0	5	1	3	0	0	9	4
2.000	0	4	2	2	0	0	8	5
4.000	0	0	0	4	0	0	4	6
Total:	664	97	9	15	0	22	807	

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	114	5	2		117	2
Total Fire Hydrants	114	5	2	0	117	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	117
Number of distribution system valves end of year:	262
Number of distribution valves operated during year:	85

WATER OPERATING SECTION FOOTNOTES

Taxes (Acct. 408 - Water) (Page W-06)

The Village Board at their December meeting voted not to charge any taxes to the Water Utility in regards to local and school tax equivalents on meter charges.

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

The Village Board at their December 17,2001 meeting approved to forgive local and School Tax equvalents for the Water Utility to the Village for the year 2001 and tax amount to the Water Utility will be zero.

Water Utility Plant in Service (Page W-08)

Account 343 - Mains

Mains were placed under the tracks and along North LaSalle Street in 2000. Mains were also placed along West Mill street in 2001. We retired 1100' of main along West Mill and some along North LaSalle St.

Account 345 - Services

We replaced services along both the North LaSalle St. project and West Mill St. project.

Account 348 - Hydrants

We added and replaced hydrants along both projects in 2000 and 2001.

Water Mains (Page W-15)

The Water Utility paid for the 1100' of mains from their account there was no borrowing.

Water Services (Page W-16)

The Water Utility paid for the services from their account there was no financing done.

Meters (Page W-17)

Those 80 meters that were retired are repaired and new parts are placed on them from a kit and are able to be reused.

Hydrants and Distribution System Valves (Page W-18)

The reason for not operating more distribution valves during the year was because our Water Operator terminated his employment with us in July and that put us down to four employees and by the time the Village Board assigned one of our existing employees to the job we lost some time plus it took the new employee time to learn all the responsibilities.
