



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SPRING GREEN MUNICIPAL WATER UTILITY

Principal Office: 112 WEST MONROE STREET
SPRING GREEN, WI 53588

For 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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SPRING GREEN MUNICIPAL WATER UTILITY

Utility Address: 112 WEST MONROE STREET
SPRING GREEN, WI 53588

When was utility organized? 1/1/1900

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR MELL SMIGIELSKI

Title: VILLAGE ADMINISTRATOR/CLERK

Office Address:

112 WEST MONROE STREET
SPRING GREEN, WI 53588

Telephone: (608) 588 - 2335

Fax Number: (608) 588 - 3808

E-mail Address: springgreen@charter.net

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

Name: MR TERRY DRONE

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: JOHNSON BLOCK & CO., INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: tdrone@johnsonblock.com

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

Name: MR TODD MILLER

Title: CHAIRMAN

Office Address:

112 WEST MONROE STREET
SPRING GREEN, WI 53588

Telephone: (608) 588 - 2335

Fax Number: (608) 588 - 3808

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: MR TERRY DRONE

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: JOHNSON BLOCK & CO., INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: tdrone@johnsonblock.com

Date of most recent audit report: 3/5/2001

Period covered by most recent audit: 1/1 TO 12/31/00

Names and titles of utility management including manager or superintendent:

Name: MR GREG WIPPERFURTH

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
112 WEST MONROE STREET
SPRING GREEN, WI 53588

Telephone: (608) 588 - 2335

Fax Number: (608) 588 - 3808

E-mail Address:

Name of utility commission/committee: Water/Sewer Committee

Names of members of utility commission/committee:

- MR EUGENE HAUSNER
- MR TODD MILLER, CHAIRMAN
- MR GREG PREM

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:

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)	180,657	181,649	1
Operating Expenses:			
Operation and Maintenance Expense (401)	69,595	63,017	2
Depreciation Expense (403)	32,335	30,429	3
Amortization Expense (404)	0	0	4
Taxes (408)	33,702	34,002	5
Total Operating Expenses	135,632	127,448	
Net Operating Income	45,025	54,201	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	45,025	54,201	
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)	37,400	48,495	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	37,400	48,495	
Total Income	82,425	102,696	
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	82,425	102,696	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			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)			18
Total Interest Charges	0	0	
Net Income	82,425	102,696	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	888,357	767,237	19
Balance Transferred from Income (433)	82,425	102,696	20
Miscellaneous Credits to Surplus (434)	0	25,298	21
Miscellaneous Debits to Surplus--Debit (435)	0	6,874	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)	970,782	888,357	

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):		
INTEREST ON INVESTMENTS	37,400	4
Total (Acct. 419):	37,400	
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	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

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	180,657	0	0	0	180,657	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	5,160				5,160	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	175,497	0	0	0	175,497		

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,704,718	1,542,702	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	429,609	429,766	2
Net Utility Plant	1,275,109	1,112,936	
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	66,733	5
Other Investments (124)	0	11,314	6
Special Funds (125)	849,177	885,140	7
Total Other Property and Investments	849,177	963,187	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	870	859	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	12,779	30,487	11
Other Accounts Receivable (143)	893	5,529	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,291	65,110	14
Materials and Supplies (150)	2,402	3,226	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	20,235	105,211	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	6,068	20
Total Deferred Debits	0	6,068	
Total Assets and Other Debits	2,144,521	2,187,402	

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)	700,597	700,597	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	970,782	888,357	23
Total Proprietary Capital	1,671,379	1,588,954	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,100		28
Payables to Municipality (233)	0	64,649	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	4,100	64,649	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	66,733	36
Total Deferred Credits	0	66,733	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	469,042	467,066	38
Total Liabilities and Other Credits	2,144,521	2,187,402	

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)	1,607,691	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)	97,027				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,704,718	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	429,609	0	0	0	9
Total Accumulated Provision	429,609	0	0	0	
Net Utility Plant	1,275,109	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	429,766				429,766	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	32,335				32,335	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,502				1,502	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	33,837	0	0	0	33,837	13
Debits during year						14
Book cost of plant retired	33,994				33,994	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	33,994	0	0	0	33,994	19
Balance End of Year	429,609	0	0	0	429,609	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.09%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	2,402	3,226
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	2,402	3,226

**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	700,597	1
Changes during year (explain):		2
Balance end of year	<u><u>700,597</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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	33,702	2
Charged electric department expense		3
Charged sewer department expense	501	4
Other (explain):		
NONE		5
Total Accruals and other credits	34,203	
Taxes paid during year:		
County, state and local taxes	32,366	6
Social Security taxes	1,613	7
PSC Remainder Assessment	224	8
Other (explain):		
NONE		9
Total payments and other debits	34,203	
Balance end of year	0	

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
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

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	467,066	0	0	0	0	467,066	1
Add credits during year:							
For Services	3,990					3,990	2
For Mains	7,200					7,200	3
Other (specify):							
FOR HYDRANTS	2,100					2,100	4
Deduct charges (specify):							
SPECIAL ASSESSMENTS WRITTEN OFF	11,314					11,314	5
Balance End of Year	469,042	0	0	0	0	469,042	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	19,972					19,972	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):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER INVESTMENT FUND	849,177	3
Total (Acct. 125):	849,177	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,779	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	12,779	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS	893	11
Total (Acct. 143):	893	
Receivables from Municipality (145):		
DUE FROM GENERAL-DELINQUENT WATER BILLS PUT ON TAX ROLL	3,291	12
Total (Acct. 145):	3,291	
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	1,575,196	0	0	0	1,575,196	1
Materials and Supplies	2,814	0	0	0	2,814	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	429,687	0	0	0	429,687	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	468,054	0	0	0	468,054	6
Other (specify):					0	7
Average Net Rate Base	680,269	0	0	0	680,269	
Net Operating Income	45,025	0	0	0	45,025	8
Net Operating Income as a percent of Average Net Rate Base	6.62%	N/A	N/A	N/A	6.62%	

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	700,597	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	929,569	3
Other (Specify):		4
Total Average Proprietary Capital	1,630,166	
Net Income		
Net Income	82,425	5
Percent Return on Proprietary Capital	5.06%	

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)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

March 28, 2002

Village Board
Village of Spring Green
Spring Green, Wisconsin 53588

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Spring Green as of December 31, 2001, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the Village of Spring Green and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

Income Statement Account Details (Page F-02)

Interest and Dividend Income (419) decreased \$11,095 or 23%. This decrease is due a decrease in the interest rate being earned.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

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

From: Leege, Peter PSC

Sent: Wednesday, July 31, 2002 1:11 PM

To: 'sgvhall@execpc.com'

Subject: Review letter for # 5640, Spring Green Municipal Water Utility.

Dear Mr. Smigielski:

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 did not identify any such issues.

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

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me by email or telephone at (608) 267-9198.

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

Peter.Leege@psc.state.wi.us

Fax: (608) 266-3957

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	178,834	1
Total Sales of Water	178,834	
Other Operating Revenues		
Forfeited Discounts (470)	170	2
Other Water Revenues (474)	1,653	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,823	
Total Operating Revenues	180,657	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	40,798	5
General Operating Expenses (680-690)	28,797	6
Total Operation and Maintenance Expenses	69,595	
Other Operating Expenses		
Depreciation Expense (403)	32,335	7
Amortization Expense (404)		8
Taxes (408)	33,702	9
Total Other Operating Expenses	66,037	
Total Operating Expenses	135,632	
NET OPERATING INCOME	45,025	

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	580	38,074	63,658	4
Commercial	90	10,174	13,200	5
Industrial	16	42,494	29,862	6
Total Metered Sales to General Customers (461)	686	90,742	106,720	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		63,743	8
Other Sales to Public Authorities (464)	33	8,314	8,371	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	720	99,056	178,834	

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)	63,743	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)	63,743	
Forfeited Discounts (470):		
Customer late payment charges	170	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	170	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,288	7
Other (specify):		
MISCELLANEOUS	365	8
Total Other Water Revenues (474)	1,653	
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)	17,049	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,520	3
Chemicals (630)	4,450	4
Supplies and Expenses (640)	5,361	5
Repairs of Water Plant (650)	7,418	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	40,798	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,510	8
Office Supplies and Expenses (681)	1,063	9
Outside Services Employed (682)	6,658	10
Insurance Expense (684)	3,400	11
Employees Pensions and Benefits (686)	5,270	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,736	14
Uncollectible Accounts (690)	5,160	15
Total General Operating Expenses	28,797	
 Total Operation and Maintenance Expenses	 69,595	

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		32,366	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		501	2
Net property tax equivalent		31,865	
Social Security		1,613	3
PSC Remainder Assessment		224	4
Other (specify): NONE			5
Total tax expense		<u>33,702</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			Sauk				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.226826				3
County tax rate	mills		4.655294				4
Local tax rate	mills		9.157500				5
School tax rate	mills		10.515144				6
Voc. school tax rate	mills		1.666109				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.220873				10
Less: state credit	mills		1.575228				11
Net tax rate	mills		24.645645				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		9.157500				14
Combined School Tax Rate	mills		12.181253				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.338753				17
Total Tax Rate	mills		26.220873				18
Ratio of Local and School Tax to Total	dec.		0.813808				19
Total tax net of state credit	mills		24.645645				20
Net Local and School Tax Rate	mills		20.056820				21
Utility Plant, Jan. 1	\$	1,542,702	1,542,702				22
Materials & Supplies	\$	3,226	3,226				23
Subtotal	\$	1,545,928	1,545,928				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,545,928	1,545,928				26
Assessment Ratio	dec.		0.842000				27
Assessed Value	\$	1,301,671	1,301,671				28
Net Local & School Rate	mills		20.056820				29
Tax Equiv. Computed for Current Year	\$	26,107	26,107				30
Tax Equivalent per 1994 PSC Report	\$	32,366					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	32,366					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)	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)	4,194		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)	108,854		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	113,048	0	
PUMPING PLANT			
Land and Land Rights (320)	250		12
Structures and Improvements (321)	52,411		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	95,477	7,660	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,400		20
Total Pumping Plant	149,538	7,660	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,740		23
Total Water Treatment Plant	2,740	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	482		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)			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)			4,194	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)			108,854	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	113,048	
PUMPING PLANT				
Land and Land Rights (320)			250	12
Structures and Improvements (321)			52,411	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,000		102,137	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,400	20
Total Pumping Plant	1,000	0	156,198	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,740	23
Total Water Treatment Plant	0	0	2,740	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			482	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)	282,425		26
Transmission and Distribution Mains (343)	616,098	34,081	27
Fire Mains (344)	0		28
Services (345)	163,563	12,614	29
Meters (346)	49,981	1,194	30
Hydrants (348)	113,054	12,033	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,225,603	59,922	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	1,311		34
Office Furniture and Equipment (372)	95		35
Computer Equipment (372.1)	4,030		36
Transportation Equipment (373)	41,061	29,933	37
Other General Equipment (379)	5,276	1,468	38
Other Tangible Property (390)	0		39
Total General Plant	51,773	31,401	
Total utility plant in service directly assignable	1,542,702	98,983	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,542,702	98,983	

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)			282,425 26
Transmission and Distribution Mains (343)	7,706		642,473 27
Fire Mains (344)			0 28
Services (345)	3,094		173,083 29
Meters (346)	994		50,181 30
Hydrants (348)	3,111		121,976 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	14,905	0	1,270,620
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			1,311 34
Office Furniture and Equipment (372)			95 35
Computer Equipment (372.1)			4,030 36
Transportation Equipment (373)	18,089		52,905 37
Other General Equipment (379)			6,744 38
Other Tangible Property (390)			0 39
Total General Plant	18,089	0	65,085
Total utility plant in service directly assignable	33,994	0	1,607,691
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	33,994	0	1,607,691

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			7,062	7,062	1
February			6,617	6,617	2
March			7,764	7,764	3
April			8,171	8,171	4
May			10,398	10,398	5
June			10,115	10,115	6
July			14,206	14,206	7
August			10,258	10,258	8
September			8,621	8,621	9
October			8,069	8,069	10
November			7,205	7,205	11
December			6,458	6,458	12
Total annual pumpage	0	0	104,944	104,944	
Less: Water sold				99,056	13
Volume pumped but not sold				5,888	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				49	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				66	18
Total volume not sold but accounted for				115	19
Volume pumped but unaccounted for				5,773	20
Percent of water lost				6%	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.)				629	23
Date of maximum: 7/9/2001					24
Cause of maximum:					25
Hot weather-lawns being watered and swimming pool useage.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				138	26
Date of minimum: 11/23/2001					27
Total KWH used for pumping for the year				125,994	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)	
NORTH ALBANY STREET	#1	427	12	500	Yes	1
WEST JEFFERSON STREET	#2	128	18	170,000	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	WELL #1	WELL # 2	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	MC CARTHY	LAYNE	5
Year Installed	1967	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	800	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1967	1983	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	30	60	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)	1
Identification number or name	#1	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1947	1983		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	11	157		6
Total capacity in gallons (actual)	90,000	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.)		1.9000		12
Is a corrosion control chemical used (yes, no)?		N		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)	
M	D	4.000	8,828	0	780	0	8,048	1
M	D	6.000	25,859	0	0	0	25,859	2
M	D	8.000	20,368	1,500	0	0	21,868	3
M	D	10.000	2,618	0	0	0	2,618	4
M	D	12.000	4,654	0	0	0	4,654	5
Total Within Municipality			62,327	1,500	780	0	63,047	
Total Utility			62,327	1,500	780	0	63,047	

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	504	0	0	0	504	5	1
M	1.000	141	27	12	0	156	11	2
M	1.250	4	0	0	0	4		3
M	1.500	14	0	0	0	14		4
M	2.000	11	1	1	0	11		5
M	4.000	6	0	0	0	6		6
M	6.000	2	0	0	0	2		7
M	8.000	5	0	0	0	5		8
Total Utility		687	28	13	0	702	16	

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	499	18	14	0	503	27	1
0.750	157	0	0	0	157	0	2
1.000	19	0	0	0	19	0	3
1.250	2	0	0	0	2	0	4
1.500	10	0	0	0	10	0	5
2.000	11	0	0	0	11	0	6
3.000	1	0	0	0	1	0	7
4.000	4	0	0	0	4	1	8
Total:	703	18	14	0	707	28	

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	421	73	2	4	0	3	503	1
0.750	133	0	0	9	0	15	157	2
1.000	4	4	5	4	0	2	19	3
1.250	0	1	1	0	0	0	2	4
1.500	3	5	0	1	0	1	10	5
2.000	0	2	5	3	0	1	11	6
3.000	0	0	1	0	0	0	1	7
4.000	0	0	0	4	0	0	4	8
Total:	561	85	14	25	0	22	707	

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	109	6	3	3	115	2
Total Fire Hydrants	109	6	3	3	115	
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:	115
Number of distribution system valves end of year:	223
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Salaries and Wages (600) decreased \$6,093 or 36%. This decrease is due to the new Director of Public Works receiving a lower hourly rate than the prior Director and fewer hours being worked.

Administrative and General Salaries (680) increased \$2,837 or 170%. This increase is due to a change in the allocation of Administrative and General Salaries to the Water Utility. More hours were allocated to the Water Utility than in the past.

Uncollectible Accounts (690) increased \$5,160 or 100%. This increase is due to writing off Other Accounts Receivable amounts that the Village Board felt were no longer collectible.

Water Utility Plant in Service (Page W-08)

In 2001 the Water Utility purchased a JD 444 H Wheel Loader along with the Sewer Utility and the General Fund. The Water Utility's portion was \$23,333. A JD 334 E Wheel Loader was traded in on the new JD 444 H Wheel Loader, its cost of \$18,089 was removed. The Water Utility also purchased a Kubota L3410 Tractor along with the Sewer Utility and the General Fund. The Water Utility's portion was \$6,600.

Water Mains (Page W-15)

In 2001 the Washington Street project was completed and 780' of 4" main was replaced with 8" main. The Water Utility paid for the main that was replaced. There was also 720' of 8" main added as part of a new housing development. The developer paid for the main added.

Water Services (Page W-16)

In 2001 there were (2) 1" services added that were financed by application of Cz-1. Per Cz-1, customers are charged \$370 for services added that are 1" or smaller. For services larger than 1", customers are charged actual cost.

There were also (13) 1" services added as part of a new housing development. These services were paid for by the developer.

Finally, there were (12) 1" services and (1) 2" service replaced as part of the Washington Street Project. The services that were replaced were paid for by the Water Utility.

Hydrants and Distribution System Valves (Page W-18)

In 2001 there were (3) hydrants replaced. The Water Utility paid to replace these hydrants.

There were also (3) hydrants added in 2001. The Water Utility paid for (1) hydrant and the developer of a new housing development paid for the other (2) hydrants.

It was necessary to adjust the number of hydrants by (3) in 2001. This adjustment was necessary to agree to an actual count of hydrants in the Village of Spring Green.
