



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: SPENCER MUNICIPAL WATER UTILITY

Principal Office: 105 PARK STREET  
P.O. BOX 360  
SPENCER, WI 54479

For the Year Ended: DECEMBER 31, 2000

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:** SPENCER MUNICIPAL WATER UTILITY

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

**When was utility organized?** 12/1/1940

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**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

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**Name:** MIKE FOTH

**Title:**

**Office Address:** HAWKINS, ASH, BAPTIE AND COMPANY  
101 WEST 29TH STREET  
MARSHFIELD, WI 54449

**Telephone:** (715) - 3871

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 3/1/2001

**Period covered by most recent audit:** 12-31-2000

### IDENTIFICATION AND OWNERSHIP

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**Names and titles of utility management including manager or superintendent:**

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**Name:** EUGENE BIALOZOR

**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:**

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**Name of utility commission/committee:** UTILITIES COMMITTEE

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**Names of members of utility commission/committee:**

- MR DAVID BUSSE
  - MR JIM KILTY, CHAIRPERSON
  - MRS DEANN LUEPKE
- 

**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:**                     

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**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

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

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**Firm Name:** N/A

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**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	280,356	241,747	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	112,790	99,707	2
Depreciation Expense (403)	57,989	37,916	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,767	3,308	5
<b>Total Operating Expenses</b>	<b>173,546</b>	<b>140,931</b>	
<b>Net Operating Income</b>	<b>106,810</b>	<b>100,816</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>106,810</b>	<b>100,816</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,486	5,104	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>4,486</b>	<b>5,104</b>	
<b>Total Income</b>	<b>111,296</b>	<b>105,920</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>111,296</b>	<b>105,920</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	26,616	21,021	13
Amortization of Debt Discount and Expense (428)	440	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
<b>Total Interest Charges</b>	<b>27,056</b>	<b>21,461</b>	
<b>Net Income</b>	<b>84,240</b>	<b>84,459</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	354,681	270,222	19
Balance Transferred from Income (433)	84,240	84,459	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>438,921</b>	<b>354,681</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Explanation in footnotes.	4,486	4
<b>Total (Acct. 419):</b>	<b>4,486</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	280,356	0	0	0	<b>280,356</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0				<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>280,356</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>280,356</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,842,761	2,527,629	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	461,678	404,571	2
<b>Net Utility Plant</b>	<b>2,381,083</b>	<b>2,123,058</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	1,025	1,025	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>1,025</b>	<b>1,025</b>	
Investment in Municipality (123)	120,824	0	5
Other Investments (124)	28,365	38,489	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>150,214</b>	<b>39,514</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(239,691)	(299,393)	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	18,200	13,953	11
Other Accounts Receivable (143)	0	675	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	16,523	12,748	14
Materials and Supplies (150)	9,259	9,527	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>(195,709)</b>	<b>(262,490)</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	235	675	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	5,459	10,917	20
<b>Total Deferred Debits</b>	<b>5,694</b>	<b>11,592</b>	
<b>Total Assets and Other Debits</b>	<b>2,341,282</b>	<b>1,911,674</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	365,524	244,700	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	438,921	354,681	23
<b>Total Proprietary Capital</b>	<b>804,445</b>	<b>599,381</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	113,296	133,212	25
Other long-Term Debt (224)	618,403	380,457	26
<b>Total Long-Term Debt</b>	<b>731,699</b>	<b>513,669</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,188	3,242	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	15,072	9,004	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>17,260</b>	<b>12,246</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	787,878	786,378	38
<b>Total Liabilities and Other Credits</b>	<b>2,341,282</b>	<b>1,911,674</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,529,183	0	0	0	1
Utility Plant Purchased or Sold (391)	0				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)	313,578				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>2,842,761</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	461,678	0	0	0	9
<b>Total Accumulated Provision</b>	<b>461,678</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,381,083</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

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)	
<b>Balance first of year</b>	404,571				<b>404,571</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	57,989				<b>57,989</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,068				<b>1,068</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>59,057</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,057</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,950				<b>1,950</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,950</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,950</b>	<b>19</b>
<b>Balance End of Year</b>	<b>461,678</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>461,678</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.96%					<b>22</b>

**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
<b>Other (specify):</b>					
NONE	0	0		0	2
<b>Total Nonutility Property (121)</b>	<b>1,025</b>	<b>0</b>	<b>0</b>	<b>1,025</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>1,025</b>	<b>0</b>	<b>0</b>	<b>1,025</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation	0	0			0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	9,259	9,527 2
Sewer utility		0 3
Gas utility	0	0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>9,259</b>	<b>9,527</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
BOND ISSUANCE COST	4,400	-4,165	235	1
<b>Total</b>			<b>235</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**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	244,700	1
<b>Changes during year (explain):</b>		
Loan to TIF District for Water Mains in Industrial Park	120,824	2
<b>Balance end of year</b>	<b>365,524</b>	

**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.

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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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)	
<b>Advances (223)</b>					
DUE TO GENERAL FUND	00/00/0000	00/00/0000	0.00%	113,296	1
<b>Total for Account 223</b>				<b>113,296</b>	
<b>Other Long-Term Debt (224)</b>					
Loan @ SSB	07/07/1995	07/03/2005	6.00%	205,730	2
Loan @ SSB	05/22/1998	05/22/2008	4.90%	25,990	3
Loan @ SSB	07/19/2000	07/19/2005	5.85%	281,228	4
LOAN @ CHEMICAL BANK	04/01/1992	04/01/2002	5.00%	105,455	5
<b>Total for Account 224</b>				<b>618,403</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	2,767	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>2,767</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	2,473	7
PSC Remainder Assessment	294	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>2,767</u>	
<b>Balance end of year</b>	<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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
BLANK	9,004	26,616	20,548	15,072	3
<b>Subtotal</b>	<b>9,004</b>	<b>26,616</b>	<b>20,548</b>	<b>15,072</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>9,004</b>	<b>26,616</b>	<b>20,548</b>	<b>15,072</b>	

**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	786,378	0	0	0	0	<b>786,378</b>	1
<b>Add credits during year:</b>							
For Services	1,500					<b>1,500</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>787,878</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>787,878</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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)	
<b>Investment in Municipality (123):</b>		
Loan to TIF District for water main	120,824	1
<b>Total (Acct. 123):</b>	<b>120,824</b>	
<b>Other Investments (124):</b>		
Special Assessment Receivables	28,365	2
<b>Total (Acct. 124):</b>	<b>28,365</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	18,200	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>18,200</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
Tax Account and Due from Sewers - meter costs	16,523	12
<b>Total (Acct. 145):</b>	<b>16,523</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
To record annual amortization of water tower painting done in 1999	5,459	15
<b>Total (Acct. 183):</b>	<b>5,459</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	2,528,406	0	0	0	<b>2,528,406</b>	<b>1</b>
Materials and Supplies	9,393	0	0	0	<b>9,393</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	433,124	0	0	0	<b>433,124</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	787,128	0	0	0	<b>787,128</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,317,547</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,317,547</b>	
Net Operating Income	106,810	0	0	0	<b>106,810</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>8.11%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.11%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	305,112	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	396,801	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>701,913</b>	
<b>Net Income</b>		
Net Income	84,240	5
<b>Percent Return on Proprietary Capital</b>	<b>12.00%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

We added approximately 2120' of 10" main on West Cedar Street which is the street that leads into our Industrial Park. We also added 278' of 6" main on South LaSalle Street to connect both water lines together.

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**4. Estimated changes in revenues due to rate changes.**

We had a rate increase go into effect on June 26th, 2000.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### 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.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

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 engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Response received 9/21/01 from Adam Waldera, Hawkins et al

1. Services will be adjusted in 2001.

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## FINANCIAL SECTION FOOTNOTES

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2. Services, mains and hydrant \$ will be reclassified from CWIP to plant in 2001.  
ele

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	276,870	1
<b>Total Sales of Water</b>	<b>276,870</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	3,486	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>3,486</b>	
<b>Total Operating Revenues</b>	<b>280,356</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	70,357	5
General Operating Expenses (680-690)	42,433	6
<b>Total Operation and Maintenance Expenses</b>	<b>112,790</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	57,989	7
Amortization Expense (404)		8
Taxes (408)	2,767	9
<b>Total Other Operating Expenses</b>	<b>60,756</b>	
<b>Total Operating Expenses</b>	<b>173,546</b>	
<b>NET OPERATING INCOME</b>	<b>106,810</b>	

## 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. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	659	25,287	137,687	4
Commercial	94	8,562	34,992	5
Industrial	8	3,495	9,635	6
<b>Total Metered Sales to General Customers (461)</b>	<b>761</b>	<b>37,344</b>	<b>182,314</b>	
Private Fire Protection Service (462)	7		5,123	7
Public Fire Protection Service (463)	1		82,957	8
Other Sales to Public Authorities (464)	12	1,778	6,476	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>781</b>	<b>39,122</b>	<b>276,870</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	82,957	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>82,957</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,544	7
<b>Other (specify):</b>		
Curb stop turn on and hooking up water meters	1,942	8
<b>Total Other Water Revenues (474)</b>	<b>3,486</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	20,289	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,194	3
Chemicals (630)	7,265	4
Supplies and Expenses (640)	7,363	5
Repairs of Water Plant (650)	26,246	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>70,357</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	14,610	8
Office Supplies and Expenses (681)	5,576	9
Outside Services Employed (682)	11,047	10
Insurance Expense (684)	3,685	11
Employees Pensions and Benefits (686)	7,515	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>42,433</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>112,790</b>	

**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
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		2,473	3
PSC Remainder Assessment		294	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>2,767</u></b>	

### 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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.250300				3
County tax rate	mills		7.769300				4
Local tax rate	mills		9.884700				5
School tax rate	mills		14.364200				6
Voc. school tax rate	mills		2.391600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>34.660100</b>				<b>10</b>
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>34.660100</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.884700</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>16.755800</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>26.640500</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>34.660100</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.768622</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>34.660100</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>26.640500</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>2,528,654</b>	2,528,654				22
Materials & Supplies	\$	<b>9,527</b>	9,527				23
<b>Subtotal</b>	\$	<b>2,538,181</b>	<b>2,538,181</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>2,538,181</b>	<b>2,538,181</b>				<b>26</b>
Assessment Ratio	dec.		0.796300				27
<b>Assessed Value</b>	\$	<b>2,021,154</b>	<b>2,021,154</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>26.640500</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>53,845</b>	<b>53,845</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>0</b>					<b>34</b>

### 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	400		1
Franchises and Consents (302)	134		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>534</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>124,453</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>672,843</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	467,395		23
<b>Total Water Treatment Plant</b>	<b>467,395</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			400	1
Franchises and Consents (302)			134	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>534</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>124,453</b>	
<b>PUMPING PLANT</b>				
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>672,843</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			467,395	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>467,395</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	92,950		26
Transmission and Distribution Mains (343)	882,755		27
Fire Mains (344)	0		28
Services (345)	136,395		29
Meters (346)	52,899	2,907	30
Hydrants (348)	90,503	597	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,255,502</b>	<b>3,504</b>	
<b>GENERAL PLANT</b>			
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		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>6,902</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,527,629</b>	<b>3,504</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,527,629</b>	<b>3,504</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			92,950 26
Transmission and Distribution Mains (343)			882,755 27
Fire Mains (344)			0 28
Services (345)			136,395 29
Meters (346)	1,950		53,856 30
Hydrants (348)			91,100 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,950</b>	<b>0</b>	<b>1,257,056</b>
<b>GENERAL PLANT</b>			
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 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>6,902</b>
<b>Total utility plant in service directly assignable</b>	<b>1,950</b>	<b>0</b>	<b>2,529,183</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>1,950</b>	<b>0</b>	<b>2,529,183</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,690	3,690	1
February			3,590	3,590	2
March			3,819	3,819	3
April			3,813	3,813	4
May			3,959	3,959	5
June			3,797	3,797	6
July			4,232	4,232	7
August			4,279	4,279	8
September			3,876	3,876	9
October			4,203	4,203	10
November			3,828	3,828	11
December			4,092	4,092	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>47,178</b>	<b>47,178</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				500	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				46,678	16
Less: Water sold				39,122	17
Losses and unaccounted for				7,556	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				313	21
Date of maximum: 10/23/2000					22
Cause of maximum:					23
Filled large tower after expansion joint was replaced.					
Minimum gallons pumped by all methods in any one day during reporting year				64	24
Date of minimum: 7/2/2000					25
Total KWH used for pumping for the year				141,337	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
307 SOUTH LASALLE	1	42	30	5,000	Yes	<b>1</b>
406 JEFFERSON	3	33	26	7,000	Yes	<b>2</b>
404 SOUTH LASALLE	4	44	30	123,000	Yes	<b>3</b>

## 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)
--------------------	---------------	---------------	---------------

NONE

## 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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	<b>3</b>
Year constructed	1940	1967	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	123	124	<b>6</b>
Total capacity in gallons	50,000	200,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	<b>10</b>
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0360	0.0216	<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	<b>14</b>

### 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	<b>2,080</b>	<b>1</b>
M	D	6.000	51,271	474	2,162	0	<b>49,583</b>	<b>2</b>
M	D	8.000	11,356	2,865	42	0	<b>14,179</b>	<b>3</b>
M	D	10.000	8,739	2,120	0	0	<b>10,859</b>	<b>4</b>
<b>Total Within Municipality</b>			<b>73,446</b>	<b>5,459</b>	<b>2,204</b>	<b>0</b>	<b>76,701</b>	
<b>Total Utility</b>			<b>73,446</b>	<b>5,459</b>	<b>2,204</b>	<b>0</b>	<b>76,701</b>	

### 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	731	1	27	0	705	59	1
M	1.000	3	31	0	0	34	3	2
M	1.250	4	0	0	0	4		3
M	1.500	9	3	0	0	12		4
M	2.000	4	10	0	0	14	6	5
M	3.000	1	0	0	0	1		6
<b>Total Utility</b>		<b>752</b>	<b>45</b>	<b>27</b>	<b>0</b>	<b>770</b>	<b>68</b>	

### 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 (a).

#### 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	736	73	63	0	<b>746</b>	39	<b>1</b>
1.000	9	0	1	0	<b>8</b>	0	<b>2</b>
1.250	5	0	0	0	<b>5</b>	0	<b>3</b>
1.500	8	1	1	0	<b>8</b>	0	<b>4</b>
2.000	6	1	0	0	<b>7</b>	0	<b>5</b>
4.000	4	0	0	0	<b>4</b>	0	<b>6</b>
<b>Total:</b>	<b>768</b>	<b>75</b>	<b>65</b>	<b>0</b>	<b>778</b>	<b>39</b>	

#### 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	658	78	3	4	0	3	<b>746</b>	<b>1</b>
1.000	0	4	3	1	0	0	<b>8</b>	<b>2</b>
1.250	0	4	0	1	0	0	<b>5</b>	<b>3</b>
1.500	0	4	1	3	0	0	<b>8</b>	<b>4</b>
2.000	0	4	1	2	0	0	<b>7</b>	<b>5</b>
4.000	0	0	0	4	0	0	<b>4</b>	<b>6</b>
<b>Total:</b>	<b>658</b>	<b>94</b>	<b>8</b>	<b>15</b>	<b>0</b>	<b>3</b>	<b>778</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	104	10			114	2
<b>Total Fire Hydrants</b>	<b>104</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>114</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	114
Number of distribution system valves end of year:	254
Number of distribution valves operated during year:	127

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 600

Wages are down with the completion of the Water Treatment facility.

Account 640

Supplies and expenses are down with the completion of the Water Treatment facility and we hope costs will level off.

Account 650

Well #4 was updated at a cost of \$12,338.00 and we placed a new expansior joint in our large water tower at a cost of \$3,500.00.

Account 682

Outside services employed is up because we had Layne Christiansen come to explore a new well site at a cost of \$4,934.00.

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

The Village Board at its December 18th, 2000 board meeting made the motion to forgive local and school tax equivalents for the water utility to the Village for the year 2000, and tax amount to the Water Utility would be zero.

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### Water Mains (Page W-15)

Some of the water additions were placed in our Industrial Park where we have created a TIF District and hope to get paid back thru that system. The rest of the mains were replacements because of age and putting in a new street the Village felt that new mains needed to be placed in the ground. The cost was all paid for by the Village.

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### Water Services (Page W-16)

The 45 new services was all paid for by the Village and those that were placed in our Industrial Park we hope to get paid for those and the rest were replacements when doing street projects this summer.

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