



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BELGIUM MUNICIPAL WATER UTILITY

Principal Office: 195 COMMERCE STREET
P.O. BOX 224
BELGIUM, WI 53004

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: BELGIUM MUNICIPAL WATER UTILITY

Utility Address: 195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004

When was utility organized? 1/1/1969

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LILA MUELLER CMC

Title: CLERK-TREASURER

Office Address:

195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004

Telephone: (262) 285 - 7931

Fax Number: (262) 285 - 3479

E-mail Address: lmueller@village.belgium.wi.us

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

Name: PENNY WEBER

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WEBER, CORSON & ASSOCIATES S.C.

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641 EXT 222

Fax Number: (920) 457 - 8148

E-mail Address: penny@webercorson.com

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

Name: JEFFREY SCHMIDT

Title: CHAIRMAN

Office Address:

195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004

Telephone: (262) 285 - 7931

Fax Number: (262) 285 - 3479

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: PENNY WEBER

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WEBER, CORSON & ASSOCIATES S.C.

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641 EXT 222

Fax Number: (920) 457 - 8148

E-mail Address: penny@webercorson.com

Date of most recent audit report: 5/4/2001

Period covered by most recent audit: DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL BIRENBAUM

Title: DEPT OF PUBLIC WORKS & WATER SUPT.

Office Address:

195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004

Telephone: (262) 285 - 7931

Fax Number: (262) 285 - 3479

E-mail Address: villagehall@village.belgium.wi.us

Name of utility commission/committee:

Names of members of utility commission/committee:

MR JEFFREY PLIER

MR ROBERT ROTHMAN

MR JEFFREY SCHMIDT, CHAIRMAN

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)	279,811	281,982	1
Operating Expenses:			
Operation and Maintenance Expense (401)	120,479	103,780	2
Depreciation Expense (403)	52,766	46,809	3
Amortization Expense (404)	0	0	4
Taxes (408)	50,457	50,331	5
Total Operating Expenses	223,702	200,920	
Net Operating Income	56,109	81,062	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	56,109	81,062	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,193	2,747	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,193	2,747	
Total Income	59,302	83,809	
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	59,302	83,809	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	25,128	25,807	13
Amortization of Debt Discount and Expense (428)	901	901	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	26,029	26,708	
Net Income	33,273	57,101	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	86,224	(18,807)	19
Balance Transferred from Income (433)	33,273	57,101	20
Miscellaneous Credits to Surplus (434)	47,460	47,930	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	166,957	86,224	

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 BEARING ACCOUNTS, SPECIAL ASSESSMENTS	3,193	4
Total (Acct. 419):	3,193	
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):		
TAX EQUIVALENT FORGIVEN	47,460	8
Total (Acct. 434):	47,460	
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	279,811	0	0	0	279,811	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	279,811	0	0	0	279,811	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,001,773	2,949,080	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	549,107	495,665	2
Net Utility Plant	2,452,666	2,453,415	
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)	1,203	0	5
Other Investments (124)	10,675	13,563	6
Special Funds (125)	49,756	26,420	7
Total Other Property and Investments	61,634	39,983	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	262,451	47,785	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	72,135	79,975	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	34,171	167,108	14
Materials and Supplies (150)	2,517	3,519	15
Prepayments (165)	740	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	372,014	298,387	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	14,720	15,621	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	14,720	15,621	
Total Assets and Other Debits	2,901,034	2,807,406	

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)	843,502	831,471	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	166,957	86,224	23
Total Proprietary Capital	1,010,459	917,695	
LONG-TERM DEBT			
Bonds (221)	526,065	543,826	24
Advances from Municipality (223)	43,463	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	569,528	543,826	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,500	31,250	28
Payables to Municipality (233)	18,176	24,020	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,140	4,284	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	28,816	59,554	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	16,250	16,250	36
Total Deferred Credits	16,250	16,250	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,275,981	1,270,081	38
Total Liabilities and Other Credits	2,901,034	2,807,406	

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)	3,001,773	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,001,773	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	549,107	0	0	0	9
Total Accumulated Provision	549,107	0	0	0	
Net Utility Plant	2,452,666	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	495,665				495,665	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	52,766				52,766	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,816				1,816	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	54,582	0	0	0	54,582	13
Debits during year						14
Book cost of plant retired	1,140				1,140	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,140	0	0	0	1,140	19
Balance End of Year	549,107	0	0	0	549,107	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	2,517	3,519 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	2,517	3,519

**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)				
EXEMPT REV BONDS 1999	721	428	11,783	1
TAXABLE REV BONDS 1999	180	428	2,937	2
Total			14,720	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	831,471	1
Changes during year (explain):		
TIF ADDITION FOR WELL, PUMPHOUSE	12,031	2
Balance end of year	843,502	

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)	
TAXABLE REV BONDS-1999	02/01/1999	05/01/2018	6.26%	74,253	1
EXEMPT REV BONDS-1999	02/01/1999	05/01/2018	4.56%	451,812	2
Total Bonds (Account 221):				526,065	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
REVENUE BOND PRIN & INT PAID BY SEWER	01/01/2001	01/01/2002	0.00%	43,463	1
Total for Account 223				43,463	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	50,457	2
Charged electric department expense		3
Charged sewer department expense	547	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>51,004</u>	
Taxes paid during year:		
County, state and local taxes	47,460	6
Social Security taxes	3,163	7
PSC Remainder Assessment	381	8
Other (explain):		
NONE		9
Total payments and other debits	<u>51,004</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
TAXABLE REV BOND-1999	810	4,647	4,699	758	2
EXEMPT REV BOND-1999	3,474	20,481	20,573	3,382	3
Subtotal	4,284	25,128	25,272	4,140	
Advances from Municipality (223)					
ITEMS MORE THAN ONE YEAR OLD DUE TO SEWER	0	0	0	0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
	0			0	6
Subtotal	0	0	0	0	
Total	4,284	25,128	25,272	4,140	

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	1,270,081	0	0	0	0	1,270,081	1
Add credits during year:							
For Services	3,500					3,500	2
For Mains						0	3
Other (specify):							
HYDRANT	2,400					2,400	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,275,981	0	0	0	0	1,275,981	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
VARIOUS ITEMS MORE THAN ONE YEAR OLD DUE FROM SEWER	1,203	1
Total (Acct. 123):	1,203	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	10,675	2
Total (Acct. 124):	10,675	
Special Funds (125):		
BOND RESERVE FUND	6,511	3
TRUCK SINKING FUND	10,892	4
WATER TOWER LEASE ACCOUNT	32,353	5
Total (Acct. 125):	49,756	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	72,135	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	72,135	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM TIF FOR FUNDS ADVANCED FOR WELL, PUMPHOUSE	12,031	14
DELINQUENT WATER BILLS PLACED ON TAX ROLL 2001	4,608	15
2001 JOINT OPERATING COSTS	4,407	16
DEBT INTEREST PAID BY WATER FOR SEWER	12,801	17
MISCELLANEOUS	324	18
Total (Acct. 145):	34,171	
Prepayments (165):		
MISCELLANEOUS	740	19
Total (Acct. 165):	740	

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)
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		21
Total (Acct. 183):		0
Payables to Municipality (233):		
4Q WAGES & FRINGES	4,793	22
INTEREST ON REVENUE BONDS PAID BY VILLAGE	12,420	23
MISCELLANEOUS	963	24
Total (Acct. 233):	18,176	
Other Deferred Credits (253):		
WATER HOOKUP FEES NOT RETURNED TO CUSTOMERS	16,250	25
Total (Acct. 253):	16,250	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,764,959	0	0	0	2,764,959	1
Materials and Supplies	3,018	0	0	0	3,018	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	522,386	0	0	0	522,386	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,273,031	0	0	0	1,273,031	6
Other (specify):					0	7
Average Net Rate Base	972,560	0	0	0	972,560	
Net Operating Income	56,109	0	0	0	56,109	8
Net Operating Income as a percent of Average Net Rate Base	5.77%	N/A	N/A	N/A	5.77%	

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	837,486	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	126,590	3
Other (Specify):		4
Total Average Proprietary Capital	964,076	
Net Income		
Net Income	33,273	5
Percent Return on Proprietary Capital	3.45%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Well #3 and the corresponding wellhouse were completed during 2001 and put on line.

A developer put in one hydrant and one 6" service

2. Leaseholder changes.

3. Extensions of service.

Forty existing services were placed in service during 2001

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

Balance Sheet (Page F-05)

Account 232: In 2000 there were construction related items in accounts payable.

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The revenue bond principal and interest was the water's share for 2000. The sewer department paid this amount for the water. This amount was moved from account 233 to 223 because it was more than one year old. It is the intention of the water utility to repay this amount in the next year. The board has elected not to assess interest.

Identification and Ownership - Contacts (Page iv)

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

From: Leege, Peter PSC
Sent: Thursday, July 25, 2002 8:41 AM
To: 'lmueller@village.belgium.wi.us'
Subject: Review letter for # 410, Belgium Municipal Water Utility

Dear Ms. Mueller;

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)	254,798	1
Total Sales of Water	254,798	
Other Operating Revenues		
Forfeited Discounts (470)	1,300	2
Other Water Revenues (474)	23,713	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	25,013	
Total Operating Revenues	279,811	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	73,684	5
General Operating Expenses (680-690)	46,795	6
Total Operation and Maintenance Expenses	120,479	
Other Operating Expenses		
Depreciation Expense (403)	52,766	7
Amortization Expense (404)		8
Taxes (408)	50,457	9
Total Other Operating Expenses	103,223	
Total Operating Expenses	223,702	
NET OPERATING INCOME	56,109	

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	584	32,058	99,795	4
Commercial	53	10,088	25,577	5
Industrial	14	24,082	42,803	6
Total Metered Sales to General Customers (461)	651	66,228	168,175	
Private Fire Protection Service (462)	1		1,196	7
Public Fire Protection Service (463)	1		83,743	8
Other Sales to Public Authorities (464)	8	174	1,684	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	661	66,402	254,798	

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)	83,743	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)	83,743	
Forfeited Discounts (470):		
Customer late payment charges	1,300	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,300	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,044	7
Other (specify):		
LEASE PAYMENTS FOR ANTENNA ON WATER TOWER	21,656	8
MISCELLANEOUS	13	9
Total Other Water Revenues (474)	23,713	
Amortization of Construction Grants (475):		
NONE		10
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)	26,994	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	20,022	3
Chemicals (630)	8,901	4
Supplies and Expenses (640)	8,296	5
Repairs of Water Plant (650)	6,384	6
Transportation Expenses (660)	3,087	7
Total Plant Operation and Maintenance Expenses	73,684	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	14,562	8
Office Supplies and Expenses (681)	5,970	9
Outside Services Employed (682)	7,338	10
Insurance Expense (684)	5,866	11
Employees Pensions and Benefits (686)	12,284	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	775	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	46,795	
 Total Operation and Maintenance Expenses	120,479	

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		47,460	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		547	2
Net property tax equivalent		46,913	
Social Security		3,163	3
PSC Remainder Assessment		381	4
Other (specify): NONE			5
Total tax expense		<u>50,457</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			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.240160				3
County tax rate	mills		2.892880				4
Local tax rate	mills		6.734350				5
School tax rate	mills		12.137780				6
Voc. school tax rate	mills		2.010540				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.015710				10
Less: state credit	mills		1.818390				11
Net tax rate	mills		22.197320				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.734350				14
Combined School Tax Rate	mills		14.148320				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.882670				17
Total Tax Rate	mills		24.015710				18
Ratio of Local and School Tax to Total	dec.		0.869542				19
Total tax net of state credit	mills		22.197320				20
Net Local and School Tax Rate	mills		19.301503				21
Utility Plant, Jan. 1	\$	2,949,080	2,949,080				22
Materials & Supplies	\$	3,519	3,519				23
Subtotal	\$	2,952,599	2,952,599				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,952,599	2,952,599				26
Assessment Ratio	dec.		0.832791				27
Assessed Value	\$	2,458,898	2,458,898				28
Net Local & School Rate	mills		19.301503				29
Tax Equiv. Computed for Current Year	\$	47,460	47,460				30
Tax Equivalent per 1994 PSC Report	\$	30,792					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	47,460					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)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	32,352		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)	47,627	87,028	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	79,979	87,028	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	87,961	314,543	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	85,981	42,277	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,808		20
Total Pumping Plant	181,750	356,820	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,781	1,148	23
Total Water Treatment Plant	13,781	1,148	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,000		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)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			32,352	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)			134,655	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	167,007	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			402,504	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			128,258	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,808	20
Total Pumping Plant	0	0	538,570	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			14,929	23
Total Water Treatment Plant	0	0	14,929	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,000	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)	119,452		26
Transmission and Distribution Mains (343)	1,599,716		27
Fire Mains (344)	0		28
Services (345)	226,684	3,500	29
Meters (346)	68,024	9,544	30
Hydrants (348)	151,244	2,400	31
Other Transmission and Distribution Plant (349)	17,089		32
Total Transmission and Distribution Plant	2,185,209	15,444	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	7,285		35
Computer Equipment (372.1)	25,476	11,967	36
Transportation Equipment (373)	1,613		37
Other General Equipment (379)	32,553	2,360	38
Other Tangible Property (390)	0		39
Total General Plant	66,927	14,327	
Total utility plant in service directly assignable	2,528,146	474,767	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,528,146	474,767	

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)			119,452 26
Transmission and Distribution Mains (343)			1,599,716 27
Fire Mains (344)			0 28
Services (345)			230,184 29
Meters (346)	1,140		76,428 30
Hydrants (348)			153,644 31
Other Transmission and Distribution Plant (349)			17,089 32
Total Transmission and Distribution Plant	1,140	0	2,199,513
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			7,285 35
Computer Equipment (372.1)			37,443 36
Transportation Equipment (373)			1,613 37
Other General Equipment (379)			34,913 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	81,254
Total utility plant in service directly assignable	1,140	0	3,001,773
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,140	0	3,001,773

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.

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			4,881	4,881	1
February			4,364	4,364	2
March			4,845	4,845	3
April			5,347	5,347	4
May			8,036	8,036	5
June			6,310	6,310	6
July			9,970	9,970	7
August			10,805	10,805	8
September			12,242	12,242	9
October			12,259	12,259	10
November			5,102	5,102	11
December			4,935	4,935	12
Total annual pumpage	0	0	89,096	89,096	
Less: Water sold				66,402	13
Volume pumped but not sold				22,694	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				3,703	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,703	19
Volume pumped but unaccounted for				18,991	20
Percent of water lost				21%	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.)				843	23
Date of maximum: 5/2/2001					24
Cause of maximum:					25
water tower down for inspection, well pump running 24 hours a day to maintain pressure in system					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				121	26
Date of minimum: 1/26/2001					27
Total KWH used for pumping for the year				255,800	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)	
WELL 1 - 651 PARK STREET	1	321	15	936,000	Yes	1
WELL 2 - 1105 MAIN STREET	2	200	12	840,000	Yes	2
WELL 3 - 202 SOUTH MIDDLE ROAI	3	420	12	648,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	BOOSTER 2	WELL 1	1
Location	651 PARK STREET	1105 MAIN STREET	651 PARK STREET	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AMERICAN TURBINE	LAYNE NORTHWEST	AMERICAN TURBINE	5
Year Installed	1990	1975	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	650	8
Pump Motor or Standby Engine Mfr	US MOTOR	WESTINGHOUSE	US MOTOR	9 10
Year Installed	1970	1975	1970	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 2	WELL 3		14
Location	1105 MAIN STREET	202 SOUTH MIDDLE ROAD		15
Purpose	P	P		16
Destination	R	D		17
Pump Manufacturer	AMERICAN TURBINE	GOULDS		18
Year Installed	1989	2001		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	800	500		21
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR		22 23
Year Installed	1975	2001		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	20	60		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO. 1	NO. 1A	NO. 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1970	1969	1975	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	140	0	6
Total capacity in gallons (actual)	60,000	75,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE		NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9360		0.8400	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	6.000	13,648	0	0	0	13,648	1
P	D	6.000	2,033	0	0	0	2,033	2
A	D	8.000	11,783	0	0	0	11,783	3
P	D	8.000	18,875	0	0	0	18,875	4
P	D	10.000	8,139	0	0	0	8,139	5
P	D	12.000	11,215	0	0	0	11,215	6
Total Within Municipality			65,693	0	0	0	65,693	
Total Utility			65,693	0	0	0	65,693	

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	187	0	0	0	187		1
M	1.000	203	0	0	0	203	10	2
P	1.000	167	0	0	0	167	11	3
M	1.250	3	0	0	0	3		4
P	1.250	6	0	0	0	6		5
M	1.500	5	0	0	0	5	3	6
P	1.500	1	0	0	0	1		7
M	2.000	12	0	0	0	12	4	8
P	2.000	3	0	0	0	3	0	9
P	4.000	3	0	0	0	3		10
P	6.000	1	1	0	0	2	1	11
A	6.000	2	0	0	0	2	2	12
P	8.000	1	0	0	0	1	1	13
Total Utility		594	1	0	0	595	32	

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).
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	636	72	19	4	693	19	1
0.750	41	6	3	(2)	42	3	2
1.000	19	0	0	2	21	0	3
1.500	8	0	0	(2)	6	0	4
2.000	5	0	1	0	4	1	5
3.000	3	0	1	0	2	0	6
4.000	0	1			1		7
6.000	2	0	0	0	2	0	8
8.000	2	0	0	0	2	0	9
Total:	716	79	24	2	773	23	

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	569	16	4	1	0	103	693	1
0.750	20	18	2	2	0	0	42	2
1.000	1	13	5	2	0	0	21	3
1.500	0	4	1	1	0	0	6	4
2.000	0	2	1	1	0	0	4	5
3.000	0	0	1	0	1	0	2	6
4.000			1				1	7
6.000	0	0	0	0	2	0	2	8
8.000	0	0	0	0	2	0	2	9
Total:	590	53	15	7	5	103	773	

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	123	1			124	2
Total Fire Hydrants	123	1	0	0	124	
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:	123
Number of distribution system valves end of year:	257
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Industrial sales: Less gallons were sold during 2001.

Other Operating Revenues (Water) (Page W-04)

Account 474: Lease payments received for the antenna on the water tower were received for an entire year in 2001

Water Operation & Maintenance Expenses (Page W-05)

Account 600: More hours were spent doing water activities

Account 640: More parts for projects were purchased in 2001

Account 684: Insurance rates increased and more insurance was allocated to the water utility

Account 686: Health insurance increased and more was allocated to the water utility.

Water Utility Plant in Service (Page W-08)

Account 372: Upgraded Wonderware and integrated water control system \$11,500 and added new computer in office.

Account 379: Added rigid pipe cutter with stand, GE Ranger radio, hydrant diffuser and sand sampler equipment.

Account 314, 321, 325: Well 3 and wellhouse with pumping equipment was completed during 2001 and moved from construction in progress into the proper asset accounts and put on line.

Water Services (Page W-16)

The service added was put in by a developer and turned over to the utility. The cost was estimated by the director of public works.

Meters (Page W-17)

The utility needed to make some adjustments to the size and number of meters on hand at 12/31/01 based on a review of meter records.

Hydrants and Distribution System Valves (Page W-18)

A developer installed the hydrant that was added and then turned it over to the utility. The cost was estimated by the director of public works.

The reason that the number of distribution valves operated during the year was so low was due to a shortage of personnel.
