



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: ELKHART LAKE WATER DEPARTMENT

Principal Office: 40 PINE STREET  
P.O. BOX 143  
ELKHART, WI 53020

For the Year Ended: DECEMBER 31, 2002

**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:** ELKHART LAKE WATER DEPARTMENT

**Utility Address:** 40 PINE STREET  
P.O. BOX 143  
ELKHART, WI 53020

**When was utility organized?** 1/1/1900

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** JEANETTE L MOIOFFER

**Title:** CLERK TREASURER

**Office Address:** ELKAHRT LAKE WATER DEPT. - VILLAGE OF ELKHART LAKE  
40 PINE STREET  
P.O. BOX 143  
ELKHART, WI 53020

**Telephone:** (920) 876 - 2122

**Fax Number:** (920) 876 - 2892

**E-mail Address:** village@excel.net

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** ROGER SPINDLER

**Title:** VILLAGE PRESIDENT

**Office Address:**

91 N WEST STREET  
P.O. BOX 304  
ELKHART LAKE, WI 53020-0304

**Telephone:** (920) 876 - 2638

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** PENNY WEBER, CPA

**Title:**

**Office Address:** WEBER, CORSON & ASSOCIATES  
2203 SOUTH MEMORIAL DRIVE  
P.O. BOX 1002  
SHEBOYGAN, WI 53082-1002

**Telephone:** (920) 457 - 3641

**Fax Number:** (920) 457 - 8148

**E-mail Address:** penny@webercorson.com

**Date of most recent audit report:** 3/31/2002

**Period covered by most recent audit:** 2001

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

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**Name:** RICHARD SOLEK

**Title:** WATER OPERATOR

**Office Address:** ELKHART LAKE WATER DEPT.  
51 EAST MAPLE STREET  
P.O. BOX 143  
ELKHART, WI 53020

**Telephone:** (920) 876 - 2231

**Fax Number:** (920) 876 - 2892

**E-mail Address:** elwater@excel.net

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**Name of utility commission/committee:** PUBLIC WORKS COMMITTEE OF VILLAGE BOARD

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

- MR STEVEN KAPELLEN, TRUSTEE VILLAGE BOARD
- MR GARY KUSSOW, TRUSTEE VILLAGE BOARD
- MRS YVONNE LANDGRAF, TRUSTEE VILLAGE BOARD
- MR JAMES MOERSCH, TRUSTEE VILLAGE BOARD
- MR THOMAS NELSON, TRUSTEE VILLAGE BOARD
- MR RONALD NIELSEN, TRUSTEE VILLAGE BOARD
- MR ROGER SPINDLER, PRESIDENT VILLAGE BOARD

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**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:**

NONE

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	222,628	199,149	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	88,707	113,045	2
Depreciation Expense (403)	70,129	52,606	3
Amortization Expense (404)	0	0	4
Taxes (408)	60,471	59,276	5
<b>Total Operating Expenses</b>	<b>219,307</b>	<b>224,927</b>	
<b>Net Operating Income</b>	<b>3,321</b>	<b>(25,778)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>3,321</b>	<b>(25,778)</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)	3,620	6,653	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>3,620</b>	<b>6,653</b>	
<b>Total Income</b>	<b>6,941</b>	<b>(19,125)</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>6,941</b>	<b>(19,125)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	3,086	4,629	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>3,086</b>	<b>4,629</b>	
<b>Net Income</b>	<b>3,855</b>	<b>(23,754)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(470,529)	(446,775)	19
Balance Transferred from Income (433)	3,855	(23,754)	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>(466,674)</b>	<b>(470,529)</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		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>		
INTEREST FROM BANK ACCOUNTS AND SPECIAL ASSESSMENTS	3,620	4
<b>Total (Acct. 419):</b>	<b>3,620</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				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				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	222,628	0	0	0	222,628	1	
Less: interdepartmental sales	0	0	0	0	0	2	
Less: interdepartmental rents	0				0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5	
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>							
NONE						0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>222,628</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>222,628</b>		

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,217,956	3,338,476	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	308,313	378,624	<b>2</b>
<b>Net Utility Plant</b>	<b>3,909,643</b>	<b>2,959,852</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	14,669	29,132	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>14,669</b>	<b>29,132</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	3,855	1,552	<b>8</b>
Temporary Cash Investments (132)	154,093	105,470	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	34,980	28,398	<b>11</b>
Other Accounts Receivable (143)	20	60	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	6,471	2,827	<b>14</b>
Materials and Supplies (150)	3,982	4,305	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>203,401</b>	<b>142,612</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	17,166	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>17,166</b>	
<b>Total Assets and Other Debits</b>	<b>4,127,713</b>	<b>3,148,762</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)	3,921,224	3,060,974	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	(466,674)	(470,529)	23
<b>Total Proprietary Capital</b>	<b>3,454,550</b>	<b>2,590,445</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	29,392	58,784	25
Other long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>29,392</b>	<b>58,784</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,049	1,710	28
Payables to Municipality (233)	9,891	8,794	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	2,390	1,009	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
<b>Total Current and Accrued Liabilities</b>	<b>18,330</b>	<b>11,513</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	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)	0	0	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)	625,442	488,022	38
<b>Total Liabilities and Other Credits</b>	<b>4,127,714</b>	<b>3,148,764</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)	4,217,956	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
<b>Total Utility Plant</b>	4,217,956	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	308,313	0	0	0	9
<b>Total Accumulated Provision</b>	308,313	0	0	0	
<b>Net Utility Plant</b>	3,909,643	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)	
<b>Balance first of year</b>	378,624				<b>378,624</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	70,129				<b>70,129</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,147				<b>1,147</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>71,276</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,276</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	118,787				<b>118,787</b>	<b>15</b>
Cost of removal	22,800				<b>22,800</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>141,587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>141,587</b>	<b>19</b>
<b>Balance End of Year</b>	<b>308,313</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>308,313</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.08%					<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	0	0	0	0	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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 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	3,982	4,305 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>3,982</b>	<b>4,305</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>				
NONE			0	1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE			0	2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	3,060,974	1
<b>Changes during year (explain):</b>		
MAIN REPLACEMENT, NEW WELL HOUSE AND NEW WATER SPHERE	860,250	2
<b>Balance end of year</b>	<u><u>3,921,224</u></u>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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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>					
SHEBOYGAN BAY PROJECT	12/31/1993	12/31/2003	5.00%	29,392	1
<b>Total for Account 223</b>				<b>29,392</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	1,009	1
<b>Accruals:</b>		
Charged water department expense	57,943	2
Charged electric department expense		3
Charged sewer department expense	356	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>58,299</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	54,390	6
Social Security taxes	2,272	7
PSC Remainder Assessment	256	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>56,918</b>	
<b>Balance end of year</b>	<b>2,390</b>	

### 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>					
SHEBOYGAN BAY PROJECT	0	3,086	3,086	0	2
<b>Subtotal</b>	<b>0</b>	<b>3,086</b>	<b>3,086</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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>0</b>	<b>3,086</b>	<b>3,086</b>	<b>0</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	488,022	0	0	0	0	<b>488,022</b>	1
<b>Add credits during year:</b>							
For Services	18,060					<b>18,060</b>	2
For Mains	97,160					<b>97,160</b>	3
<b>Other (specify):</b>							
HYDRANTS	22,200					<b>22,200</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>625,442</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>625,442</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					<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>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	14,669	2
<b>Total (Acct. 124):</b>	<b>14,669</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	34,980	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>34,980</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
SALE OF EQUIPMENT	20	11
<b>Total (Acct. 143):</b>	<b>20</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT WATER ACCOUNT ON TAXES, OPERATING COSTS	6,471	12
<b>Total (Acct. 145):</b>	<b>6,471</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>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</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>	
<b>Payables to Municipality (233):</b>		
DECEMBER WAGE EXP. 2002 GARAGE EXPENSE, SEWER COLLECTION	9,891	16
<b>Total (Acct. 233):</b>	<b>9,891</b>	
<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	3,439,367	0	0	0	3,439,367	1
Materials and Supplies	4,143	0	0	0	4,143	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	343,468	0	0	0	343,468	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	556,732	0	0	0	556,732	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,543,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,543,310</b>	
Net Operating Income	3,321	0	0	0	3,321	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>0.13%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>0.13%</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	3,491,099	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(468,601)	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>3,022,498</b>	
<b>Net Income</b>		
Net Income	3,855	5
<b>Percent Return on Proprietary Capital</b>	<b>0.13%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

Through the Village Community Development Authority supported by Tax Incremental Financing funds, a new well house was completed and a new water sphere was erected toward the goal of updating the water system. Water mains were replaced in a portion of N. East Street, Pine Street and West Street in conjunction with street reconstruction and in support of the updating of the water system.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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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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### Balance Sheet (Page F-05)

Total assets and other debits differ from Total liabilities and other credits due to rounding.

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

Dear Ms. Moioffer:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment:

On Page W-17, three 2-inch meters are reported as residential. A footnote to this schedule indicates that these 2-inch meters are on 4-unit condominium buildings. It appears as though all three are master meter situations. When three or more family units are served through a single meter in a multiple-dwelling building, it should be classified as commercial rather than residential. (See Water Utility Reference Manual, Section 3, Page 1). Please reclassify these meters to commercial in 2003.

In addition, 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 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us).

Sincerely,

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

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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)	221,777	1
<b>Total Sales of Water</b>	<b>221,777</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	721	2
Other Water Revenues (474)	130	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>851</b>	
<b>Total Operating Revenues</b>	<b>222,628</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	58,631	5
General Operating Expenses (680-690)	30,076	6
<b>Total Operation and Maintenance Expenses</b>	<b>88,707</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	70,129	7
Amortization Expense (404)		8
Taxes (408)	60,471	9
<b>Total Other Operating Expenses</b>	<b>130,600</b>	
<b>Total Operating Expenses</b>	<b>219,307</b>	
<b>NET OPERATING INCOME</b>	<b>3,321</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. 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)	
<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	447	23,592	84,102	4
Commercial	59	17,653	36,290	5
Industrial	9	6,863	10,888	6
<b>Total Metered Sales to General Customers (461)</b>	<b>515</b>	<b>48,108</b>	<b>131,280</b>	
Private Fire Protection Service (462)	1		82,246	7
Public Fire Protection Service (463)				8
Other Sales to Public Authorities (464)	12	3,591	8,251	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>528</b>	<b>51,699</b>	<b>221,777</b>	

**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	NONE			1
<b>Total</b>		<u>0</u>	<u>0</u>	

### 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 or Fd-1)		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>0</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	721	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>721</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	130	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>130</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.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	18,076	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,259	3
Chemicals (630)	2,627	4
Supplies and Expenses (640)	4,071	5
Repairs of Water Plant (650)	22,913	6
Transportation Expenses (660)	1,685	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>58,631</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	11,949	8
Office Supplies and Expenses (681)	3,041	9
Outside Services Employed (682)	4,670	10
Insurance Expense (684)	2,755	11
Employees Pensions and Benefits (686)	5,965	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,696	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>30,076</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>88,707</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		58,299	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		356	2
<b>Net property tax equivalent</b>		<b>57,943</b>	
Social Security		2,272	3
PSC Remainder Assessment		256	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>60,471</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			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.174890				3
County tax rate	mills		5.518097				4
Local tax rate	mills		6.159343				5
School tax rate	mills		8.349203				6
Voc. school tax rate	mills		1.447819				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>21.649352</b>				<b>10</b>
Less: state credit	mills		1.019122				11
<b>Net tax rate</b>	mills		<b>20.630230</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.159343</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.797022</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>15.956365</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.649352</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.737037</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.630230</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.205235</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>3,338,476</b>	3,338,476				22
Materials & Supplies	\$	<b>4,305</b>	4,305				23
<b>Subtotal</b>	\$	<b>3,342,781</b>	<b>3,342,781</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,342,781</b>	<b>3,342,781</b>				<b>26</b>
Assessment Ratio	dec.		1.146990				27
<b>Assessed Value</b>	\$	<b>3,834,136</b>	<b>3,834,136</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.205235</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>58,299</b>	<b>58,299</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	29,598					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>58,299</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)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	200	5,000	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)	25,108	378,764	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>25,308</b>	<b>383,764</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	66,403	313,423	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	58,851	41,839	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,948		20
<b>Total Pumping Plant</b>	<b>128,202</b>	<b>355,262</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	2,114		22
Water Treatment Equipment (332)	6,993		23
<b>Total Water Treatment Plant</b>	<b>9,107</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	9,950		24
Structures and Improvements (341)	2,548		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)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			5,200 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)			403,872 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>409,072</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			379,826 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			100,690 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,948 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>483,464</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			2,114 22
Water Treatment Equipment (332)			6,993 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>9,107</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			9,950 24
Structures and Improvements (341)			2,548 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)	184,001	650,695	<b>26</b>
Transmission and Distribution Mains (343)	1,718,761	205,795	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	309,007	38,767	<b>29</b>
Meters (346)	40,811	4,322	<b>30</b>
Hydrants (348)	223,050	35,450	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>2,488,128</b>	<b>935,029</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	0		<b>35</b>
Computer Equipment (372.1)	2,591	1,909	<b>36</b>
Transportation Equipment (373)	0		<b>37</b>
Other General Equipment (379)	7,443		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>10,034</b>	<b>1,909</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,660,779</b>	<b>1,675,964</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>2,660,779</b>	<b>1,675,964</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)	99,047		735,649 26
Transmission and Distribution Mains (343)	12,563		1,911,993 27
Fire Mains (344)			0 28
Services (345)	4,620		343,154 29
Meters (346)	2,557		42,576 30
Hydrants (348)			258,500 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>118,787</b>	<b>0</b>	<b>3,304,370</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)			4,500 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			7,443 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>11,943</b>
<b>Total utility plant in service directly assignable</b>	<b>118,787</b>	<b>0</b>	<b>4,217,956</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>118,787</b>	<b>0</b>	<b>4,217,956</b>

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			4,254	<b>4,254</b>	1
February			3,830	<b>3,830</b>	2
March			3,978	<b>3,978</b>	3
April			4,285	<b>4,285</b>	4
May			4,652	<b>4,652</b>	5
June			5,677	<b>5,677</b>	6
July			8,646	<b>8,646</b>	7
August			7,339	<b>7,339</b>	8
September			5,374	<b>5,374</b>	9
October			4,948	<b>4,948</b>	10
November			4,010	<b>4,010</b>	11
December			4,098	<b>4,098</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>61,091</b>	<b>61,091</b>	
Less: Water sold				51,699	13
Volume pumped but not sold				<b>9,392</b>	14
Volume sold as a percent of volume pumped				<b>85%</b>	15
Volume used for water production, water quality and system maintenance				626	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				105	18
Total volume not sold but accounted for				<b>731</b>	19
Volume pumped but unaccounted for				<b>8,661</b>	20
Percent of water lost				<b>14%</b>	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.)				361	23
Date of maximum: 7/19/2002					24
Cause of maximum:					25
summer, hot day, tourist peak, outdoor watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				95	26
Date of minimum: 12/19/2002					27
Total KWH used for pumping for the year				112,843	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery:					30

**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>	
DEEP WELL	1	530	12	878,400	Yes	<b>1</b>
DEEPWELL	2	522	12	504,000	No	<b>2</b>
DEEPWELL	3	295	18	800,000	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)	
Identification	BOOSTER 1	STANDBY BOOSTER	STANDBY WELL #1	1
Location	81 NORTH EAST STREET	81 NORTH EAST STREET	81 NORTH EAST STREET	2
Purpose	B	S	S	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	AURORA	AURORA	5
Year Installed	1976	1936	1936	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	545	220	480	8
Pump Motor or Standby Engine Mfr	RELIANCE	WAUKESHA	CONTINENTAL	9
Year Installed	1976	1936	1953	11
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	12
Horsepower	40	1	1	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	STANDBY WELL 2	WELL #3	WELL 1	14
Location	51 EAST MAPLE STREET	633 ARBOR DRIVE	81 NORTH EAST STREET	15
Purpose	S	P	P	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN	GOULD	AURORA	18
Year Installed	1958	2002	1967	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1	1,005	610	21
Pump Motor or Standby Engine Mfr	BLANK	FORD	WESTERN ELECTRIC	22
Year Installed	1997	2002	1967	24
Type	OTHER	NATURAL GAS	ELECTRIC	25
Horsepower	1	174	30	26

### 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	WELL 2			1
Location	51 EAST MAPLE STREET			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	AMERICAN			5
Year Installed	1958			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	270			8
Pump Motor or Standby Engine Mfr	US MOTORS			10
Year Installed	1958			11
Type	ELECTRIC			12
Horsepower	40			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RESERVOIR	SPHERE	STANDPIPE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	S	3
Year constructed	1936	2002	1975	4
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	1	118	160	6
Total capacity in gallons (actual)	110,000	300,000	160,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	72.0000	1.5000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	N	N	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)		
M	D	4.000	5,371	0	930	0	4,441	1	
P	D	4.000	320	0	0	0	320	2	
M	D	6.000	11,083	0	0	0	11,083	3	
M	S	6.000	25	0	0	0	25	4	
P	D	6.000	978	183	0	0	1,161	5	
M	D	8.000	8,973	0	0	0	8,973	6	
M	S	8.000	80	0	0	0	80	7	
P	D	8.000	9,881	2,816	557	0	12,140	8	
P	S	8.000	50	0	0	0	50	9	
P	S	10.000	6,567	0	0	0	6,567	10	
M	D	12.000	1,138	0	0	0	1,138	11	
P	D	12.000	14,382	2,340	0	0	16,722	12	
<b>Total Within Municipality</b>			<b>58,848</b>	<b>5,339</b>	<b>1,487</b>	<b>0</b>	<b>62,700</b>		
<b>Total Utility</b>			<b>58,848</b>	<b>5,339</b>	<b>1,487</b>	<b>0</b>	<b>62,700</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)	
L	0.625	60	0	0	0	60	2	1
M	0.750	209	0	0	0	209	11	2
M	1.000	219	36	14	0	241	44	3
M	1.250	1	0	0	0	1		4
M	1.500	17	0	0	0	17		5
M	2.000	12	1	1	0	12		6
M	3.000	1	0	0	0	1		7
M	4.000	2	0	0	0	2		8
P	6.000	1	0	0	0	1	1	9
P	8.000	3	0	0	0	3		10
<b>Total Utility</b>		<b>525</b>	<b>37</b>	<b>15</b>	<b>0</b>	<b>547</b>	<b>58</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 (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	492	36	24	0	504	44	1
0.750	0	1	0	0	1	0	2
1.000	21	2	2	2	23	0	3
1.250	2	0	0	(2)	0	0	4
1.500	23	0	2	0	21	0	5
2.000	16	0	1	0	15	3	6
3.000	4	0	1	0	3	3	7
4.000	1	0	0	0	1	0	8
<b>Total:</b>	<b>559</b>	<b>39</b>	<b>30</b>	<b>0</b>	<b>568</b>	<b>50</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	423	38	3	9	31	0	504	1
0.750	0	1	0	0	0	0	1	2
1.000	5	10	3	3	2	0	23	3
1.250	0	0	0	0	0	0	0	4
1.500	14	5	0	0	2	0	21	5
2.000	3	4	3	3	2	0	15	6
3.000	0	2	0	1	0	0	3	7
4.000	0	1	0	0	0	0	1	8
<b>Total:</b>	<b>445</b>	<b>61</b>	<b>9</b>	<b>16</b>	<b>37</b>	<b>0</b>	<b>568</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	<b>1</b>
Within Municipality	96	8	0	0	104	<b>2</b>
<b>Total Fire Hydrants</b>	<b>96</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>104</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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: 244  
 Number of distribution system valves end of year: 141  
 Number of distribution valves operated during year: 20

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

- 325) New well put on line in April well construction reported in an earlier report.
  - 342) New, larger water sphere erected replacing previous water sphere.
  - 321) A new well house was completed for the new well.
  - 314) New well put on line well construction cost brought into plant account.
- 

### Water Mains (Page W-15)

Additional main 12" was added to connect the new well with the water sphere. This was financed by the Village of Elkhart Lake's Community Development Authority through a tax incremental financing district.

Mains were replaced during street reconstruction and financed by the Village of Elkhart Lake's Community Development Authority through a tax incremental financing district.

Mains were also installed by a developer and accepted by the Village of Elkhart Lake by Resolution.

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### Water Services (Page W-16)

Service additions were financed through a developer and through the Village of Elkhart Lake's Community Development supported by a tax incremental financing district.

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### Meters (Page W-17)

- 1) 1 1/4 inch meters reclassified as 1 inch meters
  - 2) 2 inch meters in residential classification are on 4 unit condominium buildings.
-