



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SHAWANO LAKE SANITARY DISTRICT 1

Principal Office: N4802 RIVERBEND ROAD
P.O. BOX 452
SHAWANO, WI 54166

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: SHAWANO LAKE SANITARY DISTRICT 1

Utility Address: N4802 RIVERBEND ROAD

P.O. BOX 452

SHAWANO, WI 54166

When was utility organized? 9/25/1967

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JERRY WEISNIGHT

Title: ADMINISTRATIVE MANAGER

Office Address:

P.O. BOX 452

SHAWANO, WI 54166

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

E-mail Address:

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

Name: BECKY LOOMIS

Title: MANAGER

Office Address: CLIFTON GUNDERSON LLP

201 FRONTENAC AVENUE

P.O. BOX 106

STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

E-mail Address: becky.loomis@cliftoncpa.com

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

Name: MICHAEL C SHULER

Title: PRESIDENT

Office Address:

W5890 N OAK PARK CIRCLE

SHAWANO, WI 54166

Telephone: (715) 524 - 4617

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: CLIFTON GUNDERSON LLP
201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

E-mail Address: mike.lensmire@cliftoncpa.com

Date of most recent audit report: 1/31/2003

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: DIANE SCHULTZ

Title: ADMINISTRATIVE ASSISTANT

Office Address:

N4802 RIVERBEND ROAD
P.O. BOX 452
SHAWANO, WI 54166

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

E-mail Address:

Name: JERRY WEISNIGHT

Title: ADMINISTRATIVE MANAGER

Office Address:

N4802 RIVERBEND ROAD
P.O. BOX 452
SHAWANO, WI 54166

Telephone: (715) 524 - 2176

Fax Number: (715) 524 - 5242

E-mail Address:

Name of utility commission/committee: SHAWANO LAKE SANITARY DISTRICT 1

Names of members of utility commission/committee:

HOWARD GLEISNER
JOHN POELS
MICHAEL SCHULER

Is sewer service rendered by the utility? YES

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?YES

Date of Ordinance: 9/25/1967

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)	437,168	436,085	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	475,444	218,985	2
Depreciation Expense (403)	92,299	91,162	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	9,160	7,283	5
Total Operating Expenses	576,903	317,430	
Net Operating Income	(139,735)	118,655	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(139,735)	118,655	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	16,649	14,259	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	189,144	269,756	10
Miscellaneous Nonoperating Income (421)	315,560	523,667	11
Total Other Income	521,353	807,682	
Total Income	381,618	926,337	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	381,618	926,337	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	408,866	349,764	14
Amortization of Debt Discount and Expense (428)	3,581	3,581	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		216,635	19
Total Interest Charges	412,447	136,710	
Net Income	(30,829)	789,627	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,393,979	604,352	20
Balance Transferred from Income (433)	(30,829)	789,627	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,363,150	1,393,979	

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 Income from Nonutility Operations, Account 417.

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	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME ON INVESTMENTS AND SPECIAL ASSESSMENTS	189,144	5
Total (Acct. 419):	189,144	
Miscellaneous Nonoperating Income (421):		
NONE		6
NET OPERATING INCOME-NON REGULATED SEWER	313,840	7
MISCELLANEOUS	1,720	8
Total (Acct. 421):	315,560	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
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)	16,649				16,649	1
Costs & 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):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	16,649	0	0	0	16,649	

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	437,168	0	0	0	437,168	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	437,168	0	0	0	437,168	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	114,264		114,264	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	375,813		375,813	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	490,077	0	490,077	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,420,824	5,354,691	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,516,465	1,435,131	2
Net Utility Plant	3,904,359	3,919,560	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	23,313,146	23,029,534	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,632,267	4,045,596	4
Net Nonutility Property	18,680,879	18,983,938	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	3,685,842	4,018,354	7
Total Other Property and Investments	22,366,721	23,002,292	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	166,561	168,210	8
Temporary Cash Investments (132)	1,640,416	1,435,009	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	93,696	92,713	11
Other Accounts Receivable (143)	253,328	263,874	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	87,945	116,752	14
Materials and Supplies (150)	33,464	34,900	15
Prepayments (165)	16,009	13,609	16
Other Current and Accrued Assets (170)	26,580	14,747	17
Total Current and Accrued Assets	2,317,999	2,139,814	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	31,931	35,512	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	31,931	35,512	
Total Assets and Other Debits	28,621,010	29,097,178	

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)	2,200,560	2,200,560	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,363,150	1,393,979	23
Total Proprietary Capital	3,563,710	3,594,539	
LONG-TERM DEBT			
Bonds (221)	1,405,000	1,525,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	11,031,514	11,311,544	26
Total Long-Term Debt	12,436,514	12,836,544	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	68,320	148,112	28
Payables to Municipality (233)	0	49,001	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	57,883	31,090	32
Other Current and Accrued Liabilities (238)	13,960	10,623	33
Total Current and Accrued Liabilities	140,163	238,826	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	161,255	179,206	36
Total Deferred Credits	161,255	179,206	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	12,319,368	12,248,063	41
Total Liabilities and Other Credits	28,621,010	29,097,178	

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 (101)	5,420,824	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,420,824	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,516,465	0	0	0	10
Total Accumulated Provision	1,516,465	0	0	0	
Net Utility Plant	3,904,359	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	1,435,131				1,435,131	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	92,299				92,299	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,035				5,035	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	97,334	0	0	0	97,334	13
Debits during year						14
Book cost of plant retired	16,000				16,000	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	16,000	0	0	0	16,000	19
Balance End of Year	1,516,465	0	0	0	1,516,465	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						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	23,029,534	327,812	44,200	23,313,146	1
Other (specify):					
CONSTRUCTION WORK IN PROGRESS	0			0	2
Total Nonutility Property (121)	23,029,534	327,812	44,200	23,313,146	
Less accum. prov. depr. & amort. (122)	4,045,596	615,571	28,900	4,632,267	3
Net Nonutility Property	18,983,938	(287,759)	15,300	18,680,879	

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	14,087	15,640 2
Sewer utility	19,377	19,260 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	33,464	34,900

**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)				
Mortgage Revenue Bond 1996	3,581	428	31,931	1
Total			<u><u>31,931</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,200,560	1
Changes during year (explain):		2
Balance end of year	<u><u>2,200,560</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)	
MORTGAGE REVENUE BONDS 1996	03/01/1996	12/01/2011	4.58%	1,405,000	1
Total Bonds (Account 221):				1,405,000	

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)	
Other Long-Term Debt (224)					
DNR CLEAN WATER LOAN FUND	01/01/1992	12/01/2011	3.86%	718,903	1
DNR CLEAN WATER LOAN FUND II	07/28/1999	05/01/2019	2.64%	10,237,120	2
STATE TRUST FUND LOAN	01/01/1991	03/15/2002	5.75%	0	3
ASSOCIATED BANK - SEWER EXTENSION	05/01/1996	05/01/2001	6.00%	75,491	4
Total for Account 224				11,031,514	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)
Balance first of year	0 1
Accruals:	
Charged water department expense	2
Charged electric department expense	3
Charged sewer department expense	4
Other (explain):	5
Total Accruals and other credits	<u>0</u>
Taxes paid during year:	
County, state and local taxes	6
Social Security taxes	7
PSC Remainder Assessment	8
Other (explain):	9
Total payments and other debits	<u>0</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)					
MORTGAGE REVENUE BOND	6,236	74,390	74,830	5,796	1
Subtotal	6,236	74,390	74,830	5,796	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	0			0	3
ST TRUST FUND LOAN	171		171	0	4
DNR CLEAN WATER LOAN FUND	2,523	31,143	29,044	4,622	5
ASSOCIATED BANK BEELERS	2,865	4,436	4,914	2,387	6
DNR CLEAN WATER LOAN FUND II	19,295	298,897	273,114	45,078	7
UNFUNDED PENSION LIABILITY	0			0	8
Subtotal	24,854	334,476	307,243	52,087	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	31,090	408,866	382,073	57,883	

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	3,299,435	0	0	8,948,628	0	12,248,063	1
Add credits during year:							
For Services	36,324			13,599		49,923	2
For Mains	8,520			10,962		19,482	3
Other (specify):							
HYDRANT	1,900					1,900	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,346,179	0	0	8,973,189	0	12,319,368	
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):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
MORTGAGE REVENUE RESERVE	200,000	3
MORTGAGE REVENUE RESERVE DEPRECIATION FUND	230,000	4
PLANT REPLACEMENT FUND	656,245	5
SPECIAL ASSESSMENT RECEIVABLE	51,471	6
SPECIAL MAINTENANCE FUND	249,864	7
DEBT SERVICE FUND	537,332	8
REPLACEMENT FUND	4,227	9
WATER TOWER PAINTING FUND	18,297	10
BEELER'S ACRES WATER AND SEWER EXTENSION FUND	26,399	11
OPERATIONS AND MAINTENANCE FUND	1,712,007	12
Total (Acct. 125):	3,685,842	
Notes Receivable (141):		
NONE		13
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	93,696	14
Electric		15
Sewer (Regulated)		16
Other (specify):		
NONE		17
Total (Acct. 142):	93,696	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	253,328	18
Merchandising, jobbing and contract work		19
Other (specify):		
NONE		20
Total (Acct. 143):	253,328	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	816	21
SERVICES FOR 2002 SEWAGE TREATMENT	87,129	22
Total (Acct. 145):	87,945	

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)	
Prepayments (165):		
PREPAID INSURANCE	16,009	23
Total (Acct. 165):	16,009	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		25
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED COMPENSATION	40,560	27
PENSION RELATED LIABILITY	40,695	28
DEFERRED INCOME-ANTENNA LEASE	80,000	29
Total (Acct. 253):	161,255	

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	5,387,757	0	0	0	5,387,757	1
Materials and Supplies	14,863	0	0	0	14,863	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,475,798	0	0	0	1,475,798	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,322,807	0	0	0	3,322,807	6
Other (specify):					0	7
Average Net Rate Base	604,015	0	0	0	604,015	
Net Operating Income	(139,735)	0	0	0	(139,735)	8
Net Operating Income as a percent of Average Net Rate Base	-23.13%	N/A	N/A	N/A	-23.13%	

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	2,200,560	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,378,564	3
Other (Specify):		4
Total Average Proprietary Capital	3,579,124	
Net Income		
Net Income	(30,829)	5
Percent Return on Proprietary Capital	-0.86%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-18)

\$17,624 of the contributions for services relate to services that were put in place in past years in anticipation of future growth that has now occurred.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

April 4, 2003

Mr. Jerry Weisnicht, Administrative Manager
Shawano Lake Sanitary District
P.O. Box 452
Shawano, WI 54166-0452

2002 Analytical Review DWCCA-5360-ELE

Dear Mr. Weisnicht:

The Public Service Commission (Commission) staff has completed its analytical review of your 2002 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's 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 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.

Sincerely,

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

ELE:dwh:w:\compl\Analytical Reviews\2002 analytical review letters\5360
Shawano Lake SD.doc

4/2/03, good filer, ele
Accountant's Report

Board of Commissioners
Shawano Lake Sanitary District # 1
Shawano, Wisconsin

We have compiled the Municipal Utility Annual Report included in the

FINANCIAL SECTION FOOTNOTES

accompanying prescribed form for Shawano Lake Sanitary District # 1 as of December 31, 2002 and for the year then ended in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

This report is presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

Clifton Gunderson LLP

Stevens Point, Wisconsin
January 31, 2003

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	388,364	1
Total Sales of Water	388,364	
Other Operating Revenues		
Forfeited Discounts (470)	2,523	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	10,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	36,281	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	48,804	
Total Operating Revenues	437,168	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	2,935	8
Pumping Expenses (620-625)	49,423	9
Water Treatment Expenses (630-635)	16,233	10
Transmission and Distribution Expenses (640-655)	310,729	11
Customer Accounts Expenses (901-904)	19,318	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	76,806	14
Total Operation and Maintenance Expenses	475,444	
Other Operating Expenses		
Depreciation Expense (403)	92,299	15
Amortization Expense (404-407)		16
Taxes (408)	9,160	17
Total Other Operating Expenses	101,459	
Total Operating Expenses	576,903	
NET OPERATING INCOME	(139,735)	

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	2,044	64,738	188,857	4
Commercial	158	42,557	82,857	5
Industrial	3	2,970	3,710	6
Total Metered Sales to General Customers (461)	2,205	110,265	275,424	
Private Fire Protection Service (462)	15		3,996	7
Public Fire Protection Service (463)	4		106,950	8
Other Sales to Public Authorities (464)	9	946	1,994	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,233	111,211	388,364	

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)	106,950	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)	106,950	
Forfeited Discounts (470):		
Customer late payment charges	2,523	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,523	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
LEASE (RENTAL) INCOME-FOR ANTENNA ON WATER TOWER	10,000	8
Total Rents from Water Property (472)	10,000	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,854	10
Other (specify): STAND BY CHARGES	32,427	11
Total Other Water Revenues (474)	36,281	
Amortization of Construction Grants (475):		
NONE		12
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	1,715	3
Maintenance of Water Source Plant (605)	1,220	4
Total Source of Supply Expenses	2,935	
 PUMPING EXPENSES		
Operation Labor (620)	26,751	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	22,408	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	264	9
Total Pumping Expenses	49,423	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	13,144	10
Chemicals (631)	798	11
Operation Supplies and Expenses (632)	2,291	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	16,233	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	29,165	14
Operation Supplies and Expenses (641)	9,163	15
Maintenance of Distribution Reservoirs and Standpipes (650)	248,338	16
Maintenance of Mains (651)	8,908	17
Maintenance of Services (652)	10,039	18
Maintenance of Meters (653)	151	19
Maintenance of Hydrants (654)	4,514	20
Maintenance of Other Plant (655)	451	21
Total Transmission and Distribution Expenses	310,729	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	6,546	22
Accounting and Collecting Labor (902)	9,737	23
Supplies and Expenses (903)	3,035	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	19,318	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,179	27
Office Supplies and Expenses (921)	3,540	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,230	30
Property Insurance (924)	6,420	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	35,243	33
Regulatory Commission Expenses (928)	605	34
Miscellaneous General Expenses (930)	1,057	35
Transportation Expenses (933)	4,532	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	76,806	
 Total Operation and Maintenance Expenses	 475,444	

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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		8,742	3
PSC Remainder Assessment		418	4
Other (specify): NONE			5
Total tax expense		9,160	

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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	816		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	816	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	65,001		4
Structures and Improvements (311)	83,235	18,983	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	213,404		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	28,880		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	390,520	18,983	
PUMPING PLANT			
Land and Land Rights (320)	396		12
Structures and Improvements (321)	90,337		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	273		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	138,060		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,606		20
Total Pumping Plant	237,672	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,659	1,790	23
Total Water Treatment Plant	11,659	1,790	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	15,203		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)			816	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	816	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			65,001	4
Structures and Improvements (311)			102,218	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			213,404	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			28,880	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	409,503	
PUMPING PLANT				
Land and Land Rights (320)			396	12
Structures and Improvements (321)			90,337	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			273	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			138,060	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,606	20
Total Pumping Plant	0	0	237,672	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,449	23
Total Water Treatment Plant	0	0	13,449	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			15,203	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	329,284		26
Transmission and Distribution Mains (343)	3,246,813	8,520	27
Fire Mains (344)	0		28
Services (345)	575,360	18,700	29
Meters (346)	166,620	7,527	30
Hydrants (348)	277,236	1,900	31
Other Transmission and Distribution Plant (349)	504		32
Total Transmission and Distribution Plant	4,611,020	36,647	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	12,785		35
Computer Equipment (391.1)	1,632		36
Transportation Equipment (392)	45,580	9,413	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	43,007		44
Other Tangible Property (399)	0		45
Total General Plant	103,004	9,413	
Total utility plant in service directly assignable	5,354,691	66,833	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,354,691	66,833	

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)			329,284 26
Transmission and Distribution Mains (343)			3,255,333 27
Fire Mains (344)			0 28
Services (345)		15,300	609,360 29
Meters (346)	5,100		169,047 30
Hydrants (348)			279,136 31
Other Transmission and Distribution Plant (349)			504 32
Total Transmission and Distribution Plant	5,100	15,300	4,657,867
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			12,785 35
Computer Equipment (391.1)			1,632 36
Transportation Equipment (392)	10,900		44,093 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			43,007 44
Other Tangible Property (399)			0 45
Total General Plant	10,900	0	101,517
Total utility plant in service directly assignable	16,000	15,300	5,420,824
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	16,000	15,300	5,420,824

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			12,887	12,887	1
February			10,839	10,839	2
March			12,279	12,279	3
April			13,082	13,082	4
May			14,301	14,301	5
June			14,605	14,605	6
July			19,288	19,288	7
August			16,048	16,048	8
September			13,289	13,289	9
October			11,827	11,827	10
November			11,185	11,185	11
December			11,165	11,165	12
Total annual pumpage	0	0	160,795	160,795	
Less: Water sold				111,211	13
Volume pumped but not sold				49,584	14
Volume sold as a percent of volume pumped				69%	15
Volume used for water production, water quality and system maintenance				5,150	16
Volume related to equipment/system malfunction				6,372	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				11,522	19
Volume pumped but unaccounted for				38,062	20
Percent of water lost				24%	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.)				888	23
Date of maximum: 7/2/2002					24
Cause of maximum:					25
Heavy tourist influx during summer period					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				137	26
Date of minimum: 3/6/2002					27
Total KWH used for pumping for the year				237,593	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)	
W5205 LAKEVIEW ROAD	WELL 1	454	19	1,000,000	Yes	1
N6774 RETREAT ROAD	WELL 2	151	16	576,000	Yes	2
W5393 LAKEVIEW ROAD	WELL 3	318	15	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	WELL 1	WELL 2	WELL 3	1
Location	W5205 LAKEVIEW ROAD	N6774 RETREAT ROAD	W5393 LAKEVIEW ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	TRAUT	5
Year Installed	1974	1974	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	950	350	400	8
Pump Motor or Standby Engine Mfr	GEN ELECTRIC	GEN ELECTRIC	GEN ELECTRIC	9 10
Year Installed	1974	1974	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	40	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1 RESERVOIR	OLD LAKE ROAD TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1974	1974	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	99	99	6
Total capacity in gallons (actual)	500,000	400,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	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.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	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	56,527	0	0	0	56,527	1
M	D	6.000	388	0	0	0	388	2
P	D	6.000	12,872	0	0	0	12,872	3
A	D	8.000	13,038	0	0	0	13,038	4
M	D	8.000	455	0	0	0	455	5
P	D	8.000	7,425	326	0	0	7,751	6
A	D	10.000	10,033	0	0	0	10,033	7
M	D	10.000	300	0	0	0	300	8
P	D	10.000	4,050	0	0	0	4,050	9
A	D	12.000	62,742	0	0	0	62,742	10
M	D	12.000	40	0	0	0	40	11
P	D	12.000	671	0	0	0	671	12
A	D	14.000	66,671	0	0	0	66,671	13
M	D	14.000	674	0	0	0	674	14
Total Within Municipality			235,886	326	0	0	236,212	
Total Utility			235,886	326	0	0	236,212	

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	1,661	0	0	0	1,661	26	1
M	1.000	434	17	0	0	451	6	2
M	1.250	2	0	0	0	2		3
M	1.500	29	0	0	0	29		4
M	2.000	37	0	0	0	37		5
P	3.000	1	0	0	0	1		6
M	3.000	1	0	0	0	1		7
P	4.000	3	0	0	0	3		8
A	4.000	1	0	0	0	1		9
M	4.000	2	0	0	0	2		10
M	8.000	3	0	0	0	3		11
A	10.000	1	0	0	0	1		12
Total Utility		2,175	17	0	0	2,192	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 (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	2,208	144	196	0	2,156	175	1
0.750	17	0	0	0	17	0	2
1.000	30	3	2	0	31	3	3
1.500	25	0	0	0	25	0	4
2.000	25	0	0	0	25	0	5
3.000	2	0	0	0	2	0	6
4.000	1	0	0	0	1	0	7
6.000	1	0	0	0	1	0	8
Total:	2,309	147	198	0	2,258	178	

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	2,039	72	0	6	39	0	2,156	1
0.750	2	13	0	0	2	0	17	2
1.000	2	25	1	2	1	0	31	3
1.500	1	23	0	1	0	0	25	4
2.000	0	22	2	0	1	0	25	5
3.000	0	2	0	0	0	0	2	6
4.000	0	0	0	0	1	0	1	7
6.000	0	1	0	0	0	0	1	8
Total:	2,044	158	3	9	44	0	2,258	

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	472	1			473	2
Total Fire Hydrants	472	1	0	0	473	
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:	360
Number of distribution system valves end of year:	635
Number of distribution valves operated during year:	425

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The amount in acct. 650 relates to the painting of the water tower.

Water Utility Plant in Service (Page W-08)

The adjustment to water services (acct. 345) relates to services that were recorded in 2002 in the sewer utility that should have been recorded in the water utility.

Water Mains (Page W-15)

Additions to water mains were financed through contributed capital from a customer.

Water Services (Page W-16)

Services were paid for through contributed capital for a new construction project.

Meters (Page W-17)

The testing of the 6" meter was inadvertently overlooked during 2002 and will be tested in 2003.
