



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, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: RONALD NIELSEN

Title: CHAIRMAN, PUBLIC WORKS COMMITTEE

Office Address:

40 PINE STREET
P.O. BOX 143
ELKHART LAKE, WI 53020-0143

Telephone: (920) 876 - 2122

Fax Number: (920) 876 - 2892

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: PENNY WEBER CPA

Title:

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

2203 SOUTH MEMORIAL DRIVE

P.O. BOX 1002

SHEBOYGAN, WI 53082-1002

Telephone: (920) 457 - 3641

Fax Number: (920) 457 - 8148

E-mail Address:

Date of most recent audit report: 3/31/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: CLIFFORD J CONRAD

Title: WATER SUPERINTENDENT

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 - 2795

E-mail Address:

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

Names of members of utility commission/committee:

STEVEN KAPELLEN, TRUSTEE VILLAGE BOARD

GARY KUSSOW, TRUSTEE VILLAGE BOARD

YVONNE LANDGRAF, TRUSTEE VILLAGE BOARD

JAMES MOERSCH, TRUSTEE VILLAGE BOARD

THOMAS NELSON, TRUSTEE VILLAGE BOARD

RONALD NIELSEN, TRUSTEE VILLAGE BOARD

ROGER SPINDLER, PRESIDENT VILLAGE BOARD

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	147,509	129,138	1
Operating Expenses:			
Operation and Maintenance Expense (401)	90,252	83,595	2
Depreciation Expense (403)	46,655	34,323	3
Amortization Expense (404)	0	0	4
Taxes (408)	43,446	39,141	5
Total Operating Expenses	180,353	157,059	
Net Operating Income	(32,844)	(27,921)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(32,844)	(27,921)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	9,258	9,785	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	9,258	9,785	
Total Income	(23,586)	(18,136)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(23,586)	(18,136)	
INTEREST CHARGES			
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)	6,172	7,715	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	6,172	7,715	
Net Income	(29,758)	(25,851)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(417,017)	(391,166)	19
Balance Transferred from Income (433)	(29,758)	(25,851)	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
Total Unappropriated Earned Surplus End of Year (216)	(446,775)	(417,017)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST FROM BANK ACCOUNTS AND SPECIAL ASSESSMENTS	9,258	4
Total (Acct. 419):	9,258	
Miscellaneous Nonoperating Income (421):		
NONE	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	147,509	0	0	0	147,509	1
Less: interdepartmental sales	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
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	147,509	0	0	0	147,509	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,907,250	2,399,906	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	338,584	324,877	2
Net Utility Plant	2,568,666	2,075,029	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	43,595	58,058	6
Special Funds (125)	0	0	7
Total Other Property and Investments	43,595	58,058	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	910	1,041	8
Temporary Cash Investments (132)	91,740	95,988	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	30,265	20,059	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,780	3,841	14
Materials and Supplies (150)	4,335	4,419	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	136,030	125,348	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	10,577	5,183	20
Total Deferred Debits	10,577	5,183	
Total Assets and Other Debits	2,758,868	2,263,618	

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)	2,610,491	2,120,677	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	(446,775)	(417,017)	23
Total Proprietary Capital	2,163,716	1,703,660	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	88,177	117,569	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	88,177	117,569	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,275	3,071	28
Payables to Municipality (233)	13,528	6,256	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	4,150	326	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	18,953	9,653	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	230	36
Total Deferred Credits	0	230	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	488,022	432,506	38
Total Liabilities and Other Credits	2,758,868	2,263,618	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,512,577	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	394,673				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	2,907,250	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	338,584	0	0	0	9
Total Accumulated Provision	338,584	0	0	0	
Net Utility Plant	2,568,666	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	324,877				324,877	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	46,655				46,655	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,025				1,025	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	120				120	10
Other credits (specify):						11
					0	12
Total credits	47,800	0	0	0	47,800	13
Debits during year						14
Book cost of plant retired	34,093				34,093	15
Cost of removal					0	16
Other debits (specify):						17
	0				0	18
Total debits	34,093	0	0	0	34,093	19
Balance End of Year	338,584	0	0	0	338,584	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.08%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	4,335	4,419
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>4,335</u>	<u>4,419</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,120,677	1
Changes during year (explain):		
MAIN EXTENSION & REPLACEMENT & WELL ENGINEERING	489,814	2
Balance end of year	<u><u>2,610,491</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)	
Advances (223)					
SHEBOYGAN BAY PROJECT	12/31/1993	12/31/2003	5.00%	88,177	1
Total for Account 223				88,177	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	326	1
Accruals:		
Charged water department expense	43,446	2
Charged electric department expense	0	3
Charged sewer department expense	357	4
Other (explain):		
NONE		5
Total Accruals and other credits	43,803	
Taxes paid during year:		
County, state and local taxes	36,338	6
Social Security taxes	3,486	7
PSC Remainder Assessment	155	8
Other (explain):		
NONE	0	9
Total payments and other debits	39,979	
Balance end of year	4,150	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
SHEBOYGAN BAY PROJECT	0	6,172	6,172	0	2
Subtotal	0	6,172	6,172	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	6,172	6,172	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	432,506	0	0	0	0	432,506	1
Add credits during year:							
For Services	20,843					20,843	2
For Mains	28,159					28,159	3
Other (specify):							
HYDRANTS	6,514					6,514	4
Deduct charges (specify):							
NONE	0					0	5
Balance End of Year	488,022	0	0	0	0	488,022	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	43,595	2
Total (Acct. 124):	43,595	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	30,265	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE		8
Total (Acct. 142):	30,265	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT WATER ACCOUNTS	8,780	12
Total (Acct. 145):	8,780	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
ENGINEERING COSTS PROPOSED CONSTRUCTION PROJECTS	10,577	15
Total (Acct. 183):	10,577	

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)	
Payables to Municipality (233):		
WAGE EXPENSES & DEFFERED DEBIT EXPENSE	13,528	16
Total (Acct. 233):	13,528	
Other Deferred Credits (253):		
NONE	0	17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,293,525	0	0	0	2,293,525	1
Materials and Supplies	4,377	0	0	0	4,377	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	331,730	0	0	0	331,730	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	460,264	0	0	0	460,264	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,505,908	0	0	0	1,505,908	
Net Operating Income	(32,844)	0	0	0	(32,844)	8
Net Operating Income as a percent of Average Net Rate Base						
	-2.18%	N/A	N/A	N/A	-2.18%	

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	2,365,584	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(431,896)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,933,688	
Net Income		
Net Income	(29,758)	5
 Percent Return on Proprietary Capital	 -1.54%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

- 1) THE VILLAGE DID A MAJOR STREET RECONSTRUCTION PROJECT.
 - 2) A NEW CONDOMINIUM PROJECT HAS STARTED CONSTRUCTION.
-

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Capital Paid in by Municipality (Acct. 200) (Page F-12)

- 1) MAIN EXTENSION, REPLACEMENT AND WELL ENGINEERING PAID FOR BY MUNICIPALITY THROUGH CDA AND TID #1
-

Contributions in Aid of Construction (Account 271) (Page F-17)

- 1) INCREASE DUE TO THE DEVELOPMENT OF A SUBDIVISION
-

Balance Sheet End-of-Year Account Balances (Page F-18)

other deferred debits (183) Addition to this account is for engineering services for a new elevated tank. Project approved by PSC 7/20/2000 1790-CW-100.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 24, 2001

Ms. Jeanette L. Moioffer, Clerk Treasurer
Elkhart Lake Water Department
40 Pine Street
P.O. Box 143
Elkhart, WI 53020-0143

2000 Analytical Review DWCCA-1790-PJL

Dear Ms. Moioffer:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of both the Water Mains and Water Services schedules on pages W-15 and W-16, please provide explanations of how the new mains and services reported as added during the year were financed and follow this procedure in the future.
2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30% when compared to the previous year and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\1790.doc

Response received 7/27/01:

---Original Message---

From: jmoioffe [mailto:jmoioffer@excel.net]

Sent: Friday, July 27, 2001 4:33 PM

FINANCIAL SECTION FOOTNOTES

To: leegep@psc.state.wi.us
Subject: 2000 Analytical Review DWCCA-1790-PJL

Dear Mr. Leege:

Please be advised that the following is a response to your letter dated May 24, 2001:

1. Pages W-15 and W-16 improvements made on these pages were funded through the Village's Tax Incremental Financing District I.

2. Page W-5.

I hope that this answers your questions, I apologize for the delay in responding, I was tied up with some medical problems and my assistance was not familiar with the report. If you have any questions, please do not hesitate to call.

Sincerely,

ELKHART LAKE WATER DEPARTMENT

Jeanette L. Moioffer, Clerk

Review closed.
PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	146,334	1
Total Sales of Water	146,334	
Other Operating Revenues		
Forfeited Discounts (470)	350	2
Other Water Revenues (474)	825	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,175	
Total Operating Revenues	147,509	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	45,682	5
General Operating Expenses (680-690)	44,570	6
Total Operation and Maintenance Expenses	90,252	
Other Operating Expenses		
Depreciation Expense (403)	46,655	7
Amortization Expense (404)	0	8
Taxes (408)	43,446	9
Total Other Operating Expenses	90,101	
Total Operating Expenses	180,353	
NET OPERATING INCOME	(32,844)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
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	437	23,689	55,226	4
Commercial	56	16,073	22,343	5
Industrial	9	9,838	9,763	6
Total Metered Sales to General Customers (461)	502	49,600	87,332	
Private Fire Protection Service (462)	0			7
Public Fire Protection Service (463)	1		55,763	8
Other Sales to Public Authorities (464)	13	1,576	3,239	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	516	51,176	146,334	

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	0	0 1
Total		0	0

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)	55,763	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	55,763	
Forfeited Discounts (470):		
Customer late payment charges	350	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	350	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	825	7
Other (specify):		
NONE	0	8
Total Other Water Revenues (474)	825	
Amortization of Construction Grants (475):		
NONE	0	9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	30,754	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	8,088	3
Chemicals (630)	1,993	4
Supplies and Expenses (640)	2,281	5
Repairs of Water Plant (650)	524	6
Transportation Expenses (660)	2,042	7
Total Plant Operation and Maintenance Expenses	45,682	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	14,815	8
Office Supplies and Expenses (681)	2,367	9
Outside Services Employed (682)	11,730	10
Insurance Expense (684)	3,251	11
Employees Pensions and Benefits (686)	10,703	12
Regulatory Commission Expenses (688)	1,091	13
Miscellaneous General Expenses (689)	613	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	44,570	
 Total Operation and Maintenance Expenses	90,252	

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		40,162	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		357	2
Net property tax equivalent		39,805	
Social Security		3,486	3
PSC Remainder Assessment		155	4
Other (specify): NONE			5
Total tax expense		<u>43,446</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.260334				3
County tax rate	mills		8.271971				4
Local tax rate	mills		9.411449				5
School tax rate	mills		14.833722				6
Voc. school tax rate	mills		2.178957				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.956433				10
Less: state credit	mills		1.689852				11
Net tax rate	mills		33.266581				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.411449				14
Combined School Tax Rate	mills		17.012679				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.424128				17
Total Tax Rate	mills		34.956433				18
Ratio of Local and School Tax to Total	dec.		0.755916				19
Total tax net of state credit	mills		33.266581				20
Net Local and School Tax Rate	mills		25.146742				21
Utility Plant, Jan. 1	\$	2,074,473	2,074,473				22
Materials & Supplies	\$	4,419	4,419				23
Subtotal	\$	2,078,892	2,078,892				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,078,892	2,078,892				26
Assessment Ratio	dec.		0.768244				27
Assessed Value	\$	1,597,096	1,597,096				28
Net Local & School Rate	mills		25.146742				29
Tax Equiv. Computed for Current Year	\$	40,162	40,162				30
Tax Equivalent per 1994 PSC Report	\$	29,598					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	40,162					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	200	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	25,108	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	25,308	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	66,403	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	58,851	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	2,948	0	20
Total Pumping Plant	128,202	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	2,114	0	22
Water Treatment Equipment (332)	5,125	1,868	23
Total Water Treatment Plant	7,239	1,868	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,000	0	24
Structures and Improvements (341)	2,548	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	200	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	25,108	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	25,308	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	66,403	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	58,851	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	2,948	20
Total Pumping Plant	0	0	128,202	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	2,114	22
Water Treatment Equipment (332)	0	0	6,993	23
Total Water Treatment Plant	0	0	9,107	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	1,000	24
Structures and Improvements (341)	0	0	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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	184,001	0	26
Transmission and Distribution Mains (343)	1,285,116	387,750	27
Fire Mains (344)	0		28
Services (345)	230,469	46,447	29
Meters (346)	36,936	2,258	30
Hydrants (348)	165,588	32,756	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,905,658	469,211	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	1,783	808	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	6,283	310	38
Other Tangible Property (390)	0	0	39
Total General Plant	8,066	1,118	
Total utility plant in service directly assignable	2,074,473	472,197	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	2,074,473	472,197	

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)	0	0	184,001 26
Transmission and Distribution Mains (343)	25,683		1,647,183 27
Fire Mains (344)			0 28
Services (345)	2,850		274,066 29
Meters (346)	1,560		37,634 30
Hydrants (348)	4,000		194,344 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	34,093	0	2,340,776
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			2,591 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			6,593 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	9,184
Total utility plant in service directly assignable	34,093	0	2,512,577
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	34,093	0	2,512,577

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,250	4,250	1
February			4,137	4,137	2
March			4,920	4,920	3
April			4,872	4,872	4
May			5,906	5,906	5
June			6,294	6,294	6
July			7,411	7,411	7
August			6,676	6,676	8
September			5,107	5,107	9
October			4,593	4,593	10
November			3,776	3,776	11
December			3,942	3,942	12
Total for year	0	0	61,884	61,884	
Less: Measured or estimated water used in main flushing and water treatment during year				1,000	13
Less: Other utility use				1,000	14
Other utility use explanation:					15
2000 WATER MAIN EXTENSION & REPLACEMENT TESTING					
FIRE DEPARTMENT TESTING AND WATERING OF VILLAGE TREES & FLOWERS					
Water pumped into distribution system				59,884	16
Less: Water sold				51,176	17
Losses and unaccounted for				8,708	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				313	21
Date of maximum: 8/4/2000					22
Cause of maximum:					23
RESORT POPULATION HIGH -- HOT DAY					
Minimum gallons pumped by all methods in any one day during reporting year				87	24
Date of minimum: 12/13/2000					25
Total KWH used for pumping for the year				110,574	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery:					28

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)	
DEEP WELL	1	530	12	878,400	Yes	1
DEEPWELL	2	522	12	504,000	Yes	2
DEEPWELL	3	295	18	0	No	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	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	10
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	11
Horsepower	40	1	1	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	STANDBY WELL 2	WELL 1	WELL 2	14
Location	51 EAST MAPLE STREET	81 NORTH EAST STREET	51 EAST MAPLE STREET	15
Purpose	S	P	P	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN	AURORA	AMERICAN	18
Year Installed	1958	1967	1958	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1	610	270	21
Pump Motor or Standby Engine Mfr	BLANK	WESTERN ELECTRIC	US MOTORS	22
Year Installed	1997	1967	1958	23
Type	OTHER	ELECTRIC	ELECTRIC	24
Horsepower	1	30	40	25

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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	S	4
Year constructed	1936	1975	1975	5
Year constructed	1936	1975	1975	6
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	STEEL	7
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	STEEL	8
Elevation difference in feet (See Headnote 3.)	1	118	160	9
Elevation difference in feet (See Headnote 3.)	1	118	160	10
Total capacity in gallons	110,000	75,000	160,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	OTHER	13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	OTHER	14
Points of application (wellhouse, central facilities, booster station, other)				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	16
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	72.0000	50.4000	1.0000	21
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	72.0000	50.4000	1.0000	22
Is a corrosion control chemical used (yes, no)?	Y	N	N	23
Is a corrosion control chemical used (yes, no)?	Y	N	N	24
Is water fluoridated (yes, no)?	N	N	N	25
Is water fluoridated (yes, no)?	N	N	N	25

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	6,078	0	707	0	5,371	1	
P	D	4.000	102	218	0	0	320	2	
M	D	6.000	16,690	0	3,714	0	12,976	3	
M	S	6.000	25	0	0	0	25	4	
P	D	6.000	780	198	0	0	978	5	
M	D	8.000	9,830	0	857	0	8,973	6	
M	S	8.000	80	0	0	0	80	7	
P	D	8.000	4,692	3,250	0	0	7,942	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	9,616	4,766	0	0	14,382	12	
Total Within Municipality			55,648	8,432	5,278	0	58,802		
Total Utility			55,648	8,432	5,278	0	58,802		

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	80	0	20	0	60	2	1
M	0.750	211	0	2	0	209	11	2
M	1.000	149	70	0	0	219	44	3
M	1.250	1	0	0	0	1		4
M	1.500	17	0	0	0	17		5
M	2.000	10	2	2	0	10		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
Total Utility		475	72	24	0	523	58	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	296	0	15	1	282	7	1
0.750	170	24	3	(2)	189	0	2
1.000	20	0	0	0	20	0	3
1.250	2	0	0	0	2	0	4
1.500	21	2	0	0	23	0	5
2.000	17	0	2	0	15	1	6
3.000	4	0	1	0	3	3	7
4.000	1	0	0	0	1	1	8
Total:	531	26	21	(1)	535	12	

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	237	26	3	8	0	8	282	1
0.750	170	8	0	0	0	11	189	2
1.000	5	9	2	1	0	3	20	3
1.250	0	0	1	1	0	0	2	4
1.500	14	5	0	0	0	4	23	5
2.000	3	5	3	2	0	2	15	6
3.000	0	2	0	1	0	0	3	7
4.000	0	1	0	0	0	0	1	8
Total:	429	56	9	13	0	28	535	

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	0	0	0	1
Within Municipality	90	14	8	0	96	2
Total Fire Hydrants	90	14	8	0	96	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	236
Number of distribution system valves end of year:	136
Number of distribution valves operated during year:	55

WATER OPERATING SECTION FOOTNOTES

Sales for Resale (Acct. 466) (Page W-03)

- 1) THE ELKHART LAKE WATER UTILITY DOES NOT SELL WATER FOR RESALE.
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Water Operation & Maintenance Expenses (Page W-05)

The following is per review letter response:

Decreases in expense accounts 640 and 650 were due to a relatively repair free year. Increases in account 680 are due to increased wages and additional time spent on the accounting and reporting, etc. Increases in account 682 were due to the expensing of previous engineering costs that were held buy the water utility in the pre construction account as well as expenses that were paid by the Village this year in trying to get a water line extension to the South Turtle Bay area. It appears at this time that this project will be indefinitely postponed.

Water Mains (Page W-15)

During a major street reconstruction water mains were extended both to the north and to the south of the original main.

Water Services (Page W-16)

During a major street reconstruction, services were replaced as well as added with the extension of the water main. A new subdivision was also accepted and the services added.

Meters (Page W-17)

- 1) METER SIZE RECLASSIFIED
-

Hydrants and Distribution System Valves (Page W-18)

- 1) SMALL UTILITY STAFF ONLY WORKS PART TIME ON WATER ISSUES - ONLY SO MUCH TIME IN A DAY.
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