



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: NORTH CAPE SANITARY DISTRICT

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Principal Office: 12126  
FRANKSVILLE, WI 53126

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For the Year Ended: DECEMBER 31, 1997

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**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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** NORTH CAPE SANITARY DISTRICT

**Utility Address:** 12126  
FRANKSVILLE, WI 53126

**When was utility organized?** 1/23/1958

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MRS JUDITH A ROUSAR  
**Title:** SECRETARY/TREASURER

**Office Address:**  
12126 HWY K  
FRANKSVILLE, WI 53126

**Telephone:** (414) 835 - 2664

**Fax Number:**

**E-mail Address:**

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

**Name:** MR ANTHONY LEE ARNOLD  
**Title:**

**Office Address:**  
12212 HWY K  
FRANKSVILLE, WI 53126

**Telephone:** (414) 835 - 9240

**Fax Number:**

**E-mail Address:** tonlock@execpc.com

**Are records of utility audited by individuals or firms, other than utility employee?** NO

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

**Name:** MR BRUCE GUSSICK  
**Title:** VICE PRESIDENT

**Office Address:**  
3448 RAYNOR AVE  
FRANKSVILLE, WI 53126

**Telephone:** (414) 835 - 4683

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 12/31/1985

**Period covered by most recent audit:** 1/1/84-12/31/84 (by PSC)

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR DARWIN COOK

**Title:** PRESIDINT

**Office Address:**

3468 124TH STREET  
FRANKSVILLE, WI 53126

**Telephone:** (414) 835 - 2349

**Fax Number:**

**E-mail Address:**

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**Name of utility commission/committee:**

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

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DARWIN COOK, PRESIDINT

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**Is sewer service rendered by the utility?** NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

**Date of Ordinance:**                     

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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	15,266	14,586	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	5,077	13,394	2
Depreciation Expense (403)	1,019	888	3
Amortization Expense (404)	0	0	4
Taxes (408)	9	10	5
<b>Total Operating Expenses</b>	<b>6,105</b>	<b>14,292</b>	
<b>Net Operating Income</b>	<b>9,161</b>	<b>294</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>9,161</b>	<b>294</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	0	0	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>0</b>	<b>0</b>	
<b>Total Income</b>	<b>9,161</b>	<b>294</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>9,161</b>	<b>294</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,587	1,645	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	673	0	17
Interest Charged to Construction--Cr. (432)		0	18
<b>Total Interest Charges</b>	<b>2,260</b>	<b>1,645</b>	
<b>Net Income</b>	<b>6,901</b>	<b>(1,351)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,452	(12,793)	19
Balance Transferred from Income (433)	6,901	(1,351)	20
Miscellaneous Credits to Surplus (434)	0	29,596	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>22,353</b>	<b>15,452</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		4
<b>Total (Acct. 419):</b>	<b>0</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		10
Detail appropriations to (from) account 215		
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	15,266	0	0	0	15,266	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	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>15,266</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,266</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	77,164	59,574	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	11,526	11,603	2
<b>Net Utility Plant</b>	<b>65,638</b>	<b>47,971</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	2,691	320	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	1,750	1,378	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>4,441</b>	<b>1,698</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>70,079</b>	<b>49,669</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	500	500	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	22,353	15,452	23
<b>Total Proprietary Capital</b>	<b>22,853</b>	<b>15,952</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	26,249	27,214	26
<b>Total Long-Term Debt</b>	<b>26,249</b>	<b>27,214</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		27
Accounts Payable (232)	14,520		28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,247	1,293	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>15,767</b>	<b>1,293</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	5,210	5,210	38
<b>Total Liabilities and Other Credits</b>	<b>70,079</b>	<b>49,669</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	77,164	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	77,164	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	11,526	0	0	0	9
<b>Total Accumulated Provision</b>	11,526	0	0	0	
<b>Net Utility Plant</b>	65,638	0	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	11,603				<b>11,603</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	1,019				<b>1,019</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>1,019</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,019</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,096				<b>1,096</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,096</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,096</b>	<b>19</b>
<b>Balance End of Year</b>	<b>11,526</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,526</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.49%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>				0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
<b>Total</b>			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
<b>Total</b>			<u>0</u>	

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

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

Particulars (a)	Amount (b)
Balance first of year	500 1
<b>Changes during year (explain):</b>	
NONE	0 2
<b>Balance end of year</b>	<b><u>500</u></b>

**BONDS (ACCT. 221)**

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

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
State of Wisconsin-Comm. of Pub. Lands 1993	08/12/1993	03/15/2013	6.00%	26,249	1
<b>Total for Account 224</b>				<b>26,249</b>	

**TAXES ACCRUED (ACCT. 236)**

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

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE				0	1
<b>Subtotal</b>	0	0	0	0	
<b>Advances from Municipality (223)</b>					
NONE				0	2
<b>Subtotal</b>	0	0	0	0	
<b>Other long-Term Debt (224)</b>					
State of Wisconsin-Public Lands-1993 Issue	1,293	1,587	1,633	1,247	3
<b>Subtotal</b>	<b>1,293</b>	<b>1,587</b>	<b>1,633</b>	<b>1,247</b>	
<b>Notes Payable (231)</b>					
Maas & Sons, Inc.--Finance Charges on Invoices		673	673	0	4
<b>Subtotal</b>	0	<b>673</b>	<b>673</b>	<b>0</b>	
<b>Total</b>	<b>1,293</b>	<b>2,260</b>	<b>2,306</b>	<b>1,247</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	5,210					5,210	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>5,210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,210</b>	
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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	0	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	0	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	0	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	0	
<b>Customer Accounts Receivable (142):</b>		
Water	1,750	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	1,750	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	0	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	0	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	0	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	0	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	0	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

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

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
<b>Add Average:</b>							
Utility Plant in Service	68,369	0	0	0	68,369	1	
Materials and Supplies	0	0	0	0	0	2	
<b>Other (specify):</b>						0	3
<b>Less Average:</b>							
Reserve for Depreciation	11,564	0	0	0	11,564	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	5,210	0	0	0	5,210	6	
<b>Other (specify):</b>						0	7
<b>Average Net Rate Base</b>	<b>51,595</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,595</b>		
Net Operating Income	9,161	0	0	0	9,161	8	
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>17.76%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>17.76%</b>		

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.  
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	500	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	18,902	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>19,402</b>	
<b>Net Income</b>		
Net Income	6,901	5
<b>Percent Return on Proprietary Capital</b>	<b>35.57%</b>	

### IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

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.

The following statement prepared by Bruce Manthey, Public Service Commission of Wisconsin:

The 1996 PSC annual report needed to be significantly revised to more accurately reflect the financial status of the utility as of 1/1/96. The PSC conducted a review of the records of the utility that were turned over to Judy Rouser upon her becoming the districts secretary treasurer in April 1997. The records available for 1993 through 1996 were minimal and very incomplete. With the records available, consisting primarily of bank statements, cancelled checks, duplicate deposit tickets, invoices and some billing registers, the balances for 1/1/96 adjusted to reflect more accurately balances at that date. Since the review was determined by Clarence Mouglin, PSC Audit Manager, to be limited to correcting only the 1996 PSC report, records available for 1993 though 1995 were examined only as was considered necessary to have beginning 1996 balance sheet account balances restated and shown as a single composite adjustment. 1996 and 1997 transactions were more readily able to be determined and the PSC annual reports revised for 1996 (based upon adjusted transactions by the PSC) and the final filed by the utility for 1997, reasonably reflect the financial status of the utility as of 12/31/96 and 12/31/97. Should any further information become available to warrant changes, the changes should be reflected in the annual report filed by the sanitary district and footnoted in that report. The district should also notify the PSC of any significant findings as soon as possible after such findings are known.

Bruce Manthey, Senior Staff Public Utility Auditor  
Division of Water, Compliance and Consumer Affairs  
Public Service Commission of Wisconsin; June 22, 1998

7. Any additional matters.

REPLACING OF WATER LINES ALONG HWY K.

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

The following statement prepared by Bruce Manthey, Public Service Commission of Wisconsin:

The 1996 PSC annual report needed to be significantly revised to more accurately reflect the financial status of the utility as of 1/1/96. The PSC conducted a review of the records of the utility that were turned over to Judy Rouser upon her becoming the districts secretary treasurer in April 1997. The records available for 1993 through 1996 were minimal and very incomplete. With the records available, consisting primarily of bank statements, cancelled checks, duplicate deposit tickets, invoices and some billing registers, the balances for 1/1/96 adjusted to reflect more accurately balances at that date. Since the review was determined by Clarence Mouglin, PSC Audit Manager, to be limited to correcting only the 1996 PSC report, records available for 1993 through 1995 were examined only as was considered necessary to have beginning 1996 balance sheet account balances restated and shown as a single composite adjustment. 1996 and 1997 transactions were more readily able to be determined and the PSC annual reports revised for 1996 (based upon adjusted transactions by the PSC) and the final filed by the utility for 1997, reasonably reflect the financial status of the utility as of 12/31/96 and 12/31/97. Should any further information become available to warrant changes, the changes should be reflected in the annual report filed by the sanitary district and footnoted in that report. The district should also notify the PSC of any significant findings as soon as possible after such findings are known.

Bruce Manthey, Senior Staff Public Utility Auditor  
Division of Water, Compliance and Consumer Affairs  
Public Service Commission of Wisconsin;

June 22, 1998

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-05)

The following statement prepared by Bruce Manthey, Public Service Commission of Wisconsin:

The 1996 PSC annual report needed to be significantly revised to more accurately reflect the financial status of the utility as of 1/1/96. The PSC conducted a review of the records of the utility that were turned over to Judy Rouser upon her becoming the districts secretary treasurer in April 1997. The records available for 1993 through 1996 were minimal and very incomplete. With the records available, consisting primarily of bank statements, cancelled checks, duplicate deposit tickets, invoices and some billing registers, the balances for 1/1/96 adjusted to reflect more accurately balances at that date. Since the review was determined by Clarence Mouglin, PSC Audit Manager, to be limited to correcting only the 1996 PSC report, records available for 1993 though 1995 were examined only as was considered necessary to have beginning 1996 balance sheet account balances restated and shown as a single composite adjustment. 1996 and 1997 transactions were more readily able to be determined and the PSC annual reports revised for 1996 (based upon adjusted transactions by the PSC) and the final filed by the utility for 1997, reasonably reflect the financial status of the utility as of 12/31/96 and 12/31/97. Should any further information become available to warrant changes, the changes should be reflected in the annual report filed by the sanitary district and footnoted in that report. The district should also notify the PSC of any significant findings as soon as possible after such findings are known.

Bruce Manthey, Senior Staff Public Utility Auditor  
Division of Water, Compliance and Consumer Affairs  
Public Service Commission of Wisconsin;

June 22, 1998

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### Identification and Ownership (Page iv)

The PSC completed a limited review of the utility records for the purpose of completing North Cape Sanitary District's 1996 PSC annual report. As a result of that review, 1996 adjusted balances and statistics as well as 1997 transactions were entered into the 1997 PSC report to reflect a more accurate financial status of the utility as of December 31, 1997, by Bruce Manthey, June 24, 1998.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	6,582	1
<b>Total Sales of Water</b>	<b>6,582</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	28	2
Other Water Revenues (474)	8,656	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>8,684</b>	
<b>Total Operating Revenues</b>	<b>15,266</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	3,180	5
General Operating Expenses (680-690)	1,897	6
<b>Total Operation and Maintenance Expenses</b>	<b>5,077</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	1,019	7
Amortization Expense (404)		8
Taxes (408)	9	9
<b>Total Other Operating Expenses</b>	<b>1,028</b>	
<b>Total Operating Expenses</b>	<b>6,105</b>	
<b>NET OPERATING INCOME</b>	<b>9,161</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	37	1	4,014	1
Commercial	5	1	595	2
Industrial	4	1	747	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>46</b>	<b>3</b>	<b>5,356</b>	
Metered Sales to General Customers (461)				
Residential	0	0	0	4
Commercial	0	0	0	5
Industrial	0	0	0	6
<b>Total Metered Sales to General Customers (461)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	45		894	8
Other Sales to Public Authorities (464)	1	1	332	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>92</b>	<b>4</b>	<b>6,582</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
------------------------------	----------------------------------	--	-------------------------

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	894	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>894</b>	
<b>Forfeited Discounts (470):</b>		
NONE	28	5
<b>Total Forfeited Discounts (470)</b>	<b>28</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		6
<b>Other (specify):</b>		
Special Charges Collected on Tax Rolls	8,506	7
Special Charges Collected from School	150	8
<b>Total Other Water Revenues (474)</b>	<b>8,656</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)		1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	844	3
Chemicals (630)		4
Supplies and Expenses (640)	1,056	5
Repairs of Water Plant (650)	1,280	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>3,180</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	1,390	8
Office Supplies and Expenses (681)	230	9
Outside Services Employed (682)	0	10
Insurance Expense (684)	109	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	168	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>1,897</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>5,077</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Property Tax Equivalent		1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2
<b>Net property tax equivalent</b>		<b>0</b>
Social Security		3
PSC Remainder Assessment		9
Other (specify): NONE		5
<b>Total tax expense</b>		<b><u>9</u></b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	4,347		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>4,349</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,160		12
Structures and Improvements (321)	4,789		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	2,813		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>9,762</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			2 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			4,347 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>4,349</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			2,160 12
Structures and Improvements (321)			4,789 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			2,813 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>9,762</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	23,162		26
Transmission and Distribution Mains (343)	18,448	13,200	27
Fire Mains (344)			28
Services (345)	2,915	5,236	29
Meters (346)			30
Hydrants (348)	938		31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>45,463</b>	<b>18,436</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)		250	35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>0</b>	<b>250</b>	
<b>Total utility plant in service directly assignable</b>	<b>59,574</b>	<b>18,686</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>59,574</b>	<b>18,686</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			23,162 26
Transmission and Distribution Mains (343)	848		30,800 27
Fire Mains (344)			0 28
Services (345)	248		7,903 29
Meters (346)			0 30
Hydrants (348)			938 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,096</b>	<b>0</b>	<b>62,803</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			250 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>250</b>
<b>Total utility plant in service directly assignable</b>	<b>1,096</b>	<b>0</b>	<b>77,164</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>1,096</b>	<b>0</b>	<b>77,164</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			351	351	1
February			307	307	2
March			337	337	3
April			450	450	4
May			402	402	5
June			570	570	6
July			460	460	7
August			460	460	8
September			357	357	9
October			383	383	10
November			315	315	11
December			319	319	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>4,711</b>	<b>4,711</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				4,710	16
Less: Water sold				4	17
Losses and unaccounted for				4,706	18
Percent unaccounted for to the nearest whole percent (%)				100%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
The utility is entirely unmetered and no estimated usage was included for sales of water, page W-2, which results in a computed percentage loss that does not properly reflect what loss, if any, occurred.					
Maximum gallons pumped by all methods in any one day during reporting year				26,000	21
Date of maximum: 6/14/1997					22
Cause of maximum:					23
LAWN WATERING ETC.					
Minimum gallons pumped by all methods in any one day during reporting year				8,000	24
Date of minimum: 2/7/1997					25
Total KWH used for pumping for the year				9,626	26
If water is purchased: Vendor Name:					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)	
NORTH CAPE	1	323	10	20,000	Yes	1

## 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	DEEP WELL			1
Location	HWY K FRANKVILL WI 53126			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	STAR-RITE			5
Year Installed	1974			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	90			8
Pump Motor or Standby Engine Mfr	STAR-RITE			9 10
Year Installed	1985			11
Type	ELECTRIC			12
Horsepower	7			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 THROUGH #14		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1993		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	10		6
Total capacity in gallons	4,900		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0200		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	190				190	1
M	D	2.000	223		186	(37)	0	2
P	D	2.000	3,070	186		37	3,293	3
M	D	6.000	220				220	4
<b>Total Within Municipality</b>			<b>3,703</b>	<b>186</b>	<b>186</b>	<b>0</b>	<b>3,703</b>	
<b>Total Utility</b>			<b>3,703</b>	<b>186</b>	<b>186</b>	<b>0</b>	<b>3,703</b>	

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	1.000	47	4	4		47		1
<b>Total Utility</b>		<b>47</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>47</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)
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NONE

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	1				1	2
<b>Total Fire Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>Flushing Hydrants</b>						
	4				4	3
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	

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

Number of hydrants operated during year: 4

Number of distribution system valves end of year:

Number of distribution valves operated during year:

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## WATER OPERATING SECTION FOOTNOTES

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

Thousands of gallons of water sold: We do not have meters, we can not determined the gallons of water sold.

The number of gallons water of water sold is not reported accurately. The system is unmetered and the program required a number and the estimated gallons for each customer class is not known.

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

The following statement prepared by Bruce Manthey, Public Service Commission of Wisconsin:

The 1996 PSC annual report needed to be significantly revised to more accurately reflect the financial status of the utility as of 1/1/96. The PSC conducted a review of the records of the utility that were turned over to Judy Rouser upon her becoming the districts secretary treasurer in April 1997. The records available for 1993 through 1996 were minimal and very incomplete. With the records available, consisting primarily of bank statements, cancelled checks, duplicate deposit tickets, invoices and some billing registers, the balances for 1/1/96 adjusted to reflect more accurately balances at that date. Since the review was determined by Clarence Mougins, PSC Audit Manager, to be limited to correcting only the 1996 PSC report, records available for 1993 through 1995 were examined only as was considered necessary to have beginning 1996 balance sheet account balances restated and shown as a single composite adjustment. 1996 and 1997 transactions were more readily able to be determined and the PSC annual reports revised for 1996 (based upon adjusted transactions by the PSC) and the final filed by the utility for 1997, reasonably reflect the financial status of the utility as of 12/31/96 and 12/31/97. Should any further information become available to warrant changes, the changes should be reflected in the annual report filed by the sanitary district and footnoted in that report. The district should also notify the PSC of any significant findings as soon as possible after such findings are known.

Bruce Manthey, Senior Staff Public Utility Auditor  
Division of Water, Compliance and Consumer Affairs  
Public Service Commission of Wisconsin;

June 22, 1998

Mains account 343:

Additions and retirements: 186 feet of 2 inch iron main was replace on Hwy. K with plastic 2 inch main. The cost of the 2 inch main replaced was estimated at \$4.56 per foot.

Services account 345:

Additions and retirements: 4 services were replaced during the Hwy. K main project. The cost of each service replaced was estimated at an average cost of \$62.02.

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### Pumping and Purchased Water Statistics (Page W-10)

The utility is entirely unmetered and no estimated usage was included for sales of water, page W-2, which results in a computed percentage loss that does not properly reflect what, if any, loss occurred.

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## WATER OPERATING SECTION FOOTNOTES

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### Reservoirs, Standpipes & Water Treatment (Page W-14)

The utility has 14 tanks that are 350 gallons each and computes to the 4,900 gallons shown as total capacity in gallons.

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### Water Mains (Page W-15)

THE 186 FEET OF RETIRED METAL WAS REPLACED WITH 186 FEET OF PLASTIC. ALL 2 INCH METAL MAIN HAS BEEN REPLACED OVER THE YEARS WITH PLASTIC AND 2 INCH METAL MAIN SHOULD HAVE A BALANCE OF ZERO. THEREFORE THE BALANCE OF 37 FEET OF METAL 2 INCH MAIN IS BEING TRANSFERRED TO PLASTIC 2 INCH MAIN.

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### Meters (Page W-17)

The sanitary district does have meters and customer rates are for unmetered usage.

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### Hydrants and Distribution System Valves (Page W-18)

4 flushing hydrants were added in 1993. They were shown as an adjustment by the PSC to the sanitary district's 1996 annual report (during a review by the PSC in June 1998).

All flushing hydrants are operated each year.

The number of distribution system valves will be determined from the system maps during 1998 and will be reported in the 1998 annual report.

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