



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CRESTVIEW SANITARY DISTRICT

Principal Office: 3120 INDIAN TRAIL
RACINE, WI 53402

For the Year Ended: DECEMBER 31, 1998

**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: CRESTVIEW SANITARY DISTRICT

Utility Address: 3120 INDIAN TRAIL
RACINE, WI 53402

When was utility organized? 4/1/1957

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR GERALD NELSON

Title: SUPERINTENDENT

Office Address:

3120 INDIAN TRAIL
RACINE, WI 53402

Telephone: (414) 639 - 4413

Fax Number:

E-mail Address:

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

Name: MRS RENEE MESSING

Title: CPA

Office Address: COMPILED BY VIRCHOW KRAUSE AND COMPANY LLP
20800 SWENSON DRIVE
WAUKESHA, WI 53187-0867

Telephone: (414) 798 - 8900

Fax Number: (414) 798 - 8977

E-mail Address: rmessing@virchowkrause.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: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR GERALD NELSON

Title: SUPERINTENDENT

Office Address:

3120 INDIAN TRAIL
RACINE, WI 53402

Telephone: (414) 639 - 4413

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR SIEGFRIED G. BIRA, SECRETARY
 - MR SIEGFRIED G. BIRA, TREASURER
 - MR. RICHARD L. EBERHARDY, VICE PRESIDENT
 - MR VERNON J. EMMERICH, PRESIDENT
 - MR GERALD NELSON, SUPERINTENDENT
-

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	427,232	395,722	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	389,014	353,173	2
Depreciation Expense (403)	49,860	47,965	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	6,388	5,431	5
Total Operating Expenses	445,262	406,569	
Net Operating Income	(18,030)	(10,847)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(18,030)	(10,847)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	48,170	42,800	10
Miscellaneous Nonoperating Income (421)	4,756	7,793	11
Total Other Income	52,926	50,593	
Total Income	34,896	39,746	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	47,140	19,886	13
Total Miscellaneous Income Deductions	47,140	19,886	
Income Before Interest Charges	(12,244)	19,860	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	7,138	13,695	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	7,138	13,695	
Net Income	(19,382)	6,165	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(123,182)	(75,784)	20
Balance Transferred from Income (433)	(19,382)	6,165	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	55,794	53,563	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	(198,358)	(123,182)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest income	48,170	5
Total (Acct. 419):	48,170	
Miscellaneous Nonoperating Income (421):		
Tax levy for interest on long-term	4,756	6
Total (Acct. 421):	4,756	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
Net loss - non regulated sewer	47,140	8
Total (Acct. 426):	47,140	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	55,794	11
Total (Acct. 436)--Debit:	55,794	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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 & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	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	427,232	0	0	0	427,232	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	427,232	0	0	0	427,232	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	72,491		72,491	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	56,394		56,394	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	128,885	0	128,885	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,013,234	2,989,490	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	548,144	501,544	2
Net Utility Plant	2,465,090	2,487,946	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,402,938	3,407,932	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	909,146	857,663	4
Net Nonutility Property	2,493,792	2,550,269	
Investment in Municipality (123)	0	0	5
Other Investments (124)	106,004	150,629	6
Special Funds (125)	264,557	208,764	7
Total Other Property and Investments	2,864,353	2,909,662	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	506,035	475,700	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	93,597	88,743	11
Other Accounts Receivable (143)	83,068	80,207	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	100,277	111,478	14
Materials and Supplies (150)	3,657	3,728	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	6,674	7,408	17
Total Current and Accrued Assets	793,308	767,264	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	34,996	59,234	20
Total Deferred Debits	34,996	59,234	
Total Assets and Other Debits	6,157,747	6,224,106	

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)	1,148,000	1,065,291	21
Appropriated Earned Surplus (215)	264,558	208,764	22
Unappropriated Earned Surplus (216)	(198,358)	(123,182)	23
Total Proprietary Capital	1,214,200	1,150,873	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	129,759	249,219	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	129,759	249,219	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	36,000	73,747	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,655	9,766	32
Other Current and Accrued Liabilities (238)	9,588	16,234	33
Total Current and Accrued Liabilities	50,243	99,747	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	20,837	20,837	36
Total Deferred Credits	20,837	20,837	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,742,708	4,703,430	41
Total Liabilities and Other Credits	6,157,747	6,224,106	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,009,901	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	3,333				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,013,234	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	548,144	0	0	0	10
Total Accumulated Provision	548,144	0	0	0	
Net Utility Plant	2,465,090	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)	
Balance first of year	501,544				501,544	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	49,860				49,860	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	66				66	10
Other credits (specify):						11
					0	12
Total credits	49,926	0	0	0	49,926	13
Debits during year						14
Book cost of plant retired	3,326				3,326	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,326	0	0	0	3,326	19
Balance End of Year	548,144	0	0	0	548,144	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,407,932	8,645	13,639	3,402,938	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	3,407,932	8,645	13,639	3,402,938	
Less accum. prov. depr. & amort. (122)	857,663	65,122	13,639	909,146	3
Net Nonutility Property	2,550,269	(56,477)	0	2,493,792	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	3,657	3,728 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	3,657	3,728

**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				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<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	1,065,291	1
Changes during year (explain):		
Tax levy for debt - principal retirements	82,709	2
Balance end of year	<u><u>1,148,000</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)					
STATE TRUST FUND LOAN	03/15/1998	03/15/2002	4.50%	23,158	1
STATE TRUST FUND LOAN	05/26/1994	03/15/2004	4.50%	106,601	2
Total for Account 223				129,759	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	6,388	2
Charged electric department expense	4,235	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>10,623</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	9,859	7
PSC Remainder Assessment	764	8
Other (explain):		
NONE		9
Total payments and other debits	<u>10,623</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
STATE TRUST FUND LOANS	9,766	7,138	12,249	4,655	3
Subtotal	9,766	7,138	12,249	4,655	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	9,766	7,138	12,249	4,655	

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	2,338,002	0	0	2,365,428	0	4,703,430	1
Add credits during year:							
For Services	8,029					8,029	2
For Mains						0	3
Other (specify):							
Sewer connection fees				31,249		31,249	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,346,031	0	0	2,396,677	0	4,742,708	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special assessments receivable	106,004	2
Total (Acct. 124):	106,004	
Special Funds (125):		
Water equipment replacement	150,534	3
Sewer equipment replacement	114,023	4
Total (Acct. 125):	264,557	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	93,597	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	93,597	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	83,068	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	83,068	
Receivables from Municipality (145):		
Delinquent user charges on tax roll	75,177	13
Special assessments on tax roll	25,100	14
Total (Acct. 145):	100,277	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	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.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
Water tower painting	34,996	17
Total (Acct. 183):	34,996	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):		0
Other Deferred Credits (253):		
Deferred special assessments	20,837	19
Total (Acct. 253):	20,837	

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	2,999,695	0	0	0	2,999,695	1
Materials and Supplies	3,692	0	0	0	3,692	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	524,844	0	0	0	524,844	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,342,016	0	0	0	2,342,016	6
Other (specify):						
NONE					0	7
Average Net Rate Base	136,527	0	0	0	136,527	
Net Operating Income	(18,030)	0	0	0	(18,030)	8
Net Operating Income as a percent of Average Net Rate Base						
	-13.21%	N/A	N/A	N/A	-13.21%	

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	1,106,645	1
Appropriated Earned Surplus	236,661	2
Unappropriated Earned Surplus	(160,770)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,182,536	
Net Income		
Net Income	(19,382)	5
 Percent Return on Proprietary Capital	 -1.64%	

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.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 28, 1999

Mr. Gerald Nelson, Superintendent
Crestview Sanitary District
3120 Indian Trail
Racine, WI 53402-1140

1998 Analytical Review DWCCA-1430-PJL

Dear Mr. Nelson:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 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 our 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. During our review, we noted that you report \$34,996 for water tower painting in Account 183, Other Deferred Debits on page F-19. Please provide a copy of the letter from the PSC authorizing the amortization of the cost of painting the tower.
2. Page W-8, line 36, column (c), reports a \$8,190 addition to Account 391.1, Computer Equipment. This is an account which was previously not used by the water utility. A depreciation rate of 26.67 percent is authorized for Account 391.1, effective January 1, 1999.
3. The amounts for Accounts 320 and 321 on page W-8 of the 1998 annual report were reported on the lines for Accounts 321 and 322. On page W-8, the amounts on lines 13 and 14 should each be moved up one line so they appear on lines 12 and 13.

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 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

FINANCIAL SECTION FOOTNOTES

PJL:tlk:w:\compl\analytical review letters\june 28 1999 rev letters L 1.doc

cc: Mr. Vernon J. Emmerich, President

Reply received 8/18/99

#1, they never requested authorization, refered to Bruce M., he is going to treat their response as a request for permission to amortize.

#2, Will use new rates.

#3, will adjust report.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	413,454	1
Total Sales of Water	413,454	
Other Operating Revenues		
Forfeited Discounts (470)	5,735	2
Miscellaneous Service Revenues (471)	43	3
Rents from Water Property (472)	8,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	13,778	
Total Operating Revenues	427,232	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	256,312	8
Pumping Expenses (620-625)	2,215	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	72,982	11
Customer Accounts Expenses (901-904)	16,588	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	40,917	14
Total Operation and Maintenance Expenses	389,014	
Other Operating Expenses		
Depreciation Expense (403)	49,860	15
Amortization Expense (404-407)		16
Taxes (408)	6,388	17
Total Other Operating Expenses	56,248	
Total Operating Expenses	445,262	
NET OPERATING INCOME	(18,030)	

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	1,163	88,175	252,009	4
Commercial	13	2,755	6,354	5
Industrial				6
Total Metered Sales to General Customers (461)	1,176	90,930	258,363	
Private Fire Protection Service (462)	2		224	7
Public Fire Protection Service (463)	1		70,348	8
Other Sales to Public Authorities (464)	1	212	2,045	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	52,134	82,474	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,181	143,276	413,454	

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)	
NORTH PARK SANITARY DISTRICT	7700 BLOCK OF ST HWY 32	52,134	82,474	1
Total		52,134	82,474	

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)	68,399	1
Wholesale fire protection billed	1,949	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	70,348	
Forfeited Discounts (470):		
Customer late payment charges	5,735	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,735	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE FEES	43	7
Total Miscellaneous Service Revenues (471)	43	
Rents from Water Property (472):		
Lease income from water tower rental	8,000	8
Total Rents from Water Property (472)	8,000	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)	256,312	2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	256,312	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	2,215	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	2,215	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	20,556	14
Operation Supplies and Expenses (641)	2,857	15
Maintenance of Distribution Reservoirs and Standpipes (650)	7,754	16
Maintenance of Mains (651)	30,323	17
Maintenance of Services (652)		18
Maintenance of Meters (653)	9,056	19
Maintenance of Hydrants (654)	2,436	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	72,982	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,136	22
Accounting and Collecting Labor (902)	13,452	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	16,588	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	17,600	27
Office Supplies and Expenses (921)	3,198	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	8,691	30
Property Insurance (924)	4,307	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	5,518	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,603	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	40,917	
 Total Operation and Maintenance Expenses	 389,014	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		5,624	3
PSC Remainder Assessment		764	4
Other (specify): NONE			5
Total tax expense		6,388	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		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)	66,236		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	567,718		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	633,954	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	3,600		13
Boiler Plant Equipment (322)	32,339		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	50,699		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	86,638	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 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)			66,236 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			567,718 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	633,954
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			3,600 13
Boiler Plant Equipment (322)			32,339 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			50,699 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	86,638
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	62,471		26
Transmission and Distribution Mains (343)	1,703,908		27
Fire Mains (344)	0		28
Services (345)	227,808	10,784	29
Meters (346)	62,696	3,563	30
Hydrants (348)	161,302		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,218,185	14,347	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	24,431		35
Computer Equipment (391.1)	0	8,190	36
Transportation Equipment (392)	10,299	1,200	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	15,983		44
Other Tangible Property (399)	0		45
Total General Plant	50,713	9,390	
Total utility plant in service directly assignable	2,989,490	23,737	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,989,490	23,737	

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)			62,471 26
Transmission and Distribution Mains (343)			1,703,908 27
Fire Mains (344)			0 28
Services (345)	1,800		236,792 29
Meters (346)	1,526		64,733 30
Hydrants (348)			161,302 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,326	0	2,229,206
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			24,431 35
Computer Equipment (391.1)			8,190 36
Transportation Equipment (392)			11,499 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			15,983 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	60,103
Total utility plant in service directly assignable	3,326	0	3,009,901
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,326	0	3,009,901

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	11,932			11,932	1
February	10,275			10,275	2
March	11,514			11,514	3
April	11,525			11,525	4
May	14,054			14,054	5
June	14,865			14,865	6
July	19,254			19,254	7
August	16,991			16,991	8
September	14,059			14,059	9
October	11,885			11,885	10
November	11,505			11,505	11
December	12,598			12,598	12
Total for year	160,457	0	0	160,457	
Less: Measured or estimated water used in main flushing and water treatment during year				880	13
Less: Other utility use				1,505	14
Other utility use explanation:					15
MAIN BREAKS/DRAIN WATER TOWER					
Water pumped into distribution system				158,072	16
Less: Water sold				143,276	17
Losses and unaccounted for				14,796	18
Percent unaccounted for to the nearest whole percent (%)				9%	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				893	21
Date of maximum: 7/31/1998					22
Cause of maximum:					23
WARM DRY WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year				310	24
Date of minimum: 1/28/1998					25
Total KWH used for pumping for the year				1	26
If water is purchased: Vendor Name: OAK CREEK WATER & SEWER UTILITY					27
Point of Delivery: S. 32ND AND MILWAUKEE/RACINE COUNTY LINE					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)	
6601 LONE ELM LANE-WELL #2	#2	1,500	12	1,200,000	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	WELL #2			1
Location	#2			2
Purpose	S			3
Destination	D			4
Pump Manufacturer	BORG-WERNER			5
Year Installed	1972			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,000			8
Pump Motor or Standby Engine Mfr	G.E.			10
Year Installed	1972			11
Type	ELECTRIC			12
Horsepower	150			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1964		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	123		6
Total capacity in gallons	100,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			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)	
A	D	3.000	328	0	0	0	328	1
A	D	4.000	1,105	0	0	0	1,105	2
M	D	4.000	5,840	0	0	0	5,840	3
P	D	4.000	1,664	0	0	0	1,664	4
M	D	6.000	33,611	0	0	0	33,611	5
P	D	6.000	15,086	0	0	0	15,086	6
M	D	8.000	18,736	0	0	0	18,736	7
P	D	8.000	8,239	0	0	0	8,239	8
M	D	10.000	3,516	0	0	0	3,516	9
M	S	10.000	3,460	0	0	0	3,460	10
M	S	12.000	2,512	0	0	0	2,512	11
M	S	16.000	3,788	0	0	230	4,018	12
M	S	20.000	904	0	0	0	904	13
Total Within Municipality			98,789	0	0	230	99,019	
M	D	12.000	490	0	0	0	490	14
M	S	16.000	10,245	0	0	(230)	10,015	15
M	S	20.000	550	0	0	0	550	16
Total Outside of Municipality			11,285	0	0	(230)	11,055	
Total Utility			110,074	0	0	0	110,074	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	922	0	1	0	921	8	1
M	1.000	297	2	0	0	299	44	2
M	1.500	6	0	0	0	6		3
M	2.000	2	3	0	0	5		4
Total Utility		1,227	5	1	0	1,231	52	

METERS

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

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	1,175	54	24	0	1,205	132	1
1.000	3	6	2	0	7	0	2
1.500	5	0	0	0	5	0	3
6.000	1	0	0	0	1	0	4
8.000	1	0	0	0	1	1	5
Total:	1,185	60	26	0	1,219	133	

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	1,174	5	0	0	0	26	1,205	1
1.000	0	5	0	0	0	2	7	2
1.500	0	5	0	0	0	0	5	3
6.000	0	0	0	1	0	0	1	4
8.000	0	0	0	0	1	0	1	5
Total:	1,174	15	0	1	1	28	1,219	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	163				163	2
Total Fire Hydrants	163	0	0	0	163	
Flushing Hydrants						
	19				19	3
Total Flushing Hydrants	19	0	0	0	19	

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:	151
Number of distribution system valves end of year:	428
Number of distribution valves operated during year:	216

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

Financing for water services added through 1998 were obtained from property owner contributions.
