



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NORTH PARK SANITARY DISTRICT

Principal Office: 333 4-1/2 MILE ROAD
RACINE, WI 53402

For the Year Ended: DECEMBER 31, 1997

**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.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

NORTH PARK SANITARY DISTRICT , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NORTH PARK SANITARY DISTRICT

Utility Address: 333 4-1/2 MILE ROAD
RACINE, WI 53402

When was utility organized? 1/1/1953

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DOUGLAS T KROES

Title: MANAGER

Office Address:

333 4-1/2 MILE ROAD
RACINE, WI 53402

Telephone: (414) 681 - 3900

Fax Number: (414) 681 - 3903

E-mail Address:

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

Name: MS TERRI L PADGETT CPA

Title: MGR GOVERNMENTAL & NON PROFIT ACCTG

Office Address: GORDON J MAIER AND COMPANY

220 NINTH STREET
P.O. BOX 1708
RACINE, WI 53401

Telephone: (414) 634 - 7108 EXT 127

Fax Number: (414) 634 - 5069

E-mail Address:

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

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

Name: MS TERRI L PADGETT CPA

Title: MGR GOVERNMENTAL & NONPROFIT ACCTG

Office Address: GORDON J MAIER AND COMPANY

220 NINTH STREET
P.O. BOX 1708
RACINE, WI 53401

Telephone: (414) 634 - 7108 EXT 127

Fax Number: (414) 634 - 5069

E-mail Address:

Date of most recent audit report: 2/27/1998

Period covered by most recent audit: 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DOUGLAS T KROES

Title: MANAGER

Office Address:

333 4 1/2 MILE ROAD
RACINE, WI 53402

Telephone: (414) 681 - 3900

Fax Number: (414) 681 - 3903

E-mail Address:

Name of utility commission/committee: NORTH PARK SANITARY DISTRICT

Names of members of utility commission/committee:

MR HARRY H CROSS, PRESIDENT

MR MICHAEL P KROES, TREASURER

MR DALE M MILLER, VICE PRESIDENT/SECRETARY

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)	808,720	695,181	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	644,787	645,672	2
Depreciation Expense (403)	88,475	73,178	3
Amortization Expense (404-407)	0		4
Taxes (408)	9,634	7,861	5
Total Operating Expenses	742,896	726,711	
Net Operating Income	65,824	(31,530)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	65,824	(31,530)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	283,003	214,997	8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	204,825	212,013	10
Miscellaneous Nonoperating Income (421)	8,331	5,557	11
Total Other Income	496,159	432,567	
Total Income	561,983	401,037	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	716	3,297	13
Total Miscellaneous Income Deductions	716	3,297	
Income Before Interest Charges	561,267	397,740	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	196,794	207,740	14
Amortization of Debt Discount and Expense (428)	4,535	4,389	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0	1,666	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	201,329	213,795	
Net Income	359,938	183,945	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,197,614	706,971	20
Balance Transferred from Income (433)	359,938	183,945	21
Miscellaneous Credits to Surplus (434)	69,159	327,022	22
Miscellaneous Debits to Surplus--Debit (435)	17,396	20,324	23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	1,609,315	1,197,614	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NET SEWER INCOME	286,606	3
NET GARBAGE INCOME	(3,603)	4
Total (Acct. 417):	283,003	
Nonoperating Rental Income (418):		
NONE		5
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME FROM TEMPORARY INVESTMENTS	119,719	6
INTEREST INCOME FROM SPECIAL ASSESSMENTS	85,106	7
Total (Acct. 419):	204,825	
Miscellaneous Nonoperating Income (421):		
INSPECTION FEES	5,714	8
SCRAP IRON	2,617	9
Total (Acct. 421):	8,331	
Miscellaneous Amortization (425):		
NONE		10
Total (Acct. 425):	0	
Other Income Deductions (426):		
LOSS ON DISPOSAL OF METERS	716	11
Total (Acct. 426):	716	
Miscellaneous Credits to Surplus (434):		
ADJUSTMENT FOR PRIOR YEAR UNBILLED RECEIVABLES	69,159	12
Total (Acct. 434):	69,159	
Miscellaneous Debits to Surplus (435):		
ADJUSTMENT FOR PRIOR YEAR RACINE WASTEWATER TRUE-UP	17,396	13
Total (Acct. 435)--Debit:	17,396	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		15
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	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	808,720	0	0	0	808,720	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	808,720	0	0	0	808,720	

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	71,461		71,461	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	83,101		83,101	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	154,562	0	154,562	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,604,164	7,143,098	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	687,133	600,269	2
Net Utility Plant	6,917,031	6,542,829	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	11,967,536	11,328,434	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,440,657	2,251,227	4
Net Nonutility Property	9,526,879	9,077,207	
Investment in Municipality (123)	0		5
Other Investments (124)	1,236,634	1,537,425	6
Special Funds (125)	557,854	884,894	7
Total Other Property and Investments	11,321,367	11,499,526	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	282,713	134,517	8
Temporary Cash Investments (132)	1,672,445	1,144,232	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	255,736	144,434	11
Other Accounts Receivable (143)	325,008	346,025	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	99,943	90,432	14
Materials and Supplies (150)	3,962	3,626	15
Prepayments (165)	6,848	6,420	16
Other Current and Accrued Assets (170)	9,992	8,926	17
Total Current and Accrued Assets	2,656,647	1,878,612	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	70,589	75,124	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	33,834	33,834	20
Total Deferred Debits	104,423	108,958	
Total Assets and Other Debits	20,999,468	20,029,925	

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)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,609,315	1,197,614	23
Total Proprietary Capital	1,609,315	1,197,614	
LONG-TERM DEBT			
Bonds (221)	3,555,000	3,815,000	24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	3,555,000	3,815,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	361,801	406,540	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	49,428	51,226	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	411,229	457,766	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	33,834	33,834	36
Total Deferred Credits	33,834	33,834	
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)	15,390,090	14,525,711	41
Total Liabilities and Other Credits	20,999,468	20,029,925	

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)	7,596,694	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	7,470				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	7,604,164	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	687,133	0	0	0	10
Total Accumulated Provision	687,133	0	0	0	
Net Utility Plant	6,917,031	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	600,269				600,269	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	88,475				88,475	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	88,475	0	0	0	88,475	13
Debits during year						14
Book cost of plant retired	1,611				1,611	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,611	0	0	0	1,611	19
Balance End of Year	687,133	0	0	0	687,133	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	11,315,265	550,721	15,800	11,850,186	1
Other (specify):					
CONSTRUCTION IN PROGRESS	13,169	104,181		117,350	2
Total Nonutility Property (121)	11,328,434	654,902	15,800	11,967,536	
Less accum. prov. depr. & amort. (122)	2,251,227	205,230	15,800	2,440,657	3
Net Nonutility Property	9,077,207	449,672	0	9,526,879	

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

Particulars (a)	Amount (b)
Balance first of year	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	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	3,962	3,626
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	3,962	3,626

**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)				
'92 G O REFUNDING PROMISSORY NOTES	2,360	2360	14,041	1
'94 G O PROMISSORY NOTES	2,175	2175	56,548	2
Total			70,589	
Unamortized premium on debt (251)				
				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	1
Changes during year (explain):	
NONE	2
Balance end of year	0

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)	
'92 G O REFUNDING PROMMISSORY NOTES	03/25/1992	10/01/2002	6.00%	955,000	1
'94 G O PROMMISSORY NOTES	10/01/1994	10/01/2004	5.00%	2,600,000	2
Total Bonds (Account 221):				3,555,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	9,634	2
Charged electric department expense		3
Charged sewer department expense	6,364	4
Other (explain):		
NONE		5
Total Accruals and other credits	15,998	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	11,830	7
PSC Remainder Assessment	4,168	8
Other (explain):		
NONE		9
Total payments and other debits	15,998	
Balance end of year	0	

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)					
'92 G O REFUNDING PROMISSORY NOTES	16,023	57,852	59,932	13,943	1
'94 G O PROMISSORY NOTES	35,203	138,942	138,660	35,485	2
Subtotal	51,226	196,794	198,592	49,428	
Advances from Municipality (223)					
NONE				0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	51,226	196,794	198,592	49,428	

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	5,380,921			9,144,790		14,525,711	1
Add credits during year:							
For Services	101,991			99,971		201,962	2
For Mains	292,024			272,901		564,925	3
Other (specify):							
CONNECTION FEES	14,492			83,000		97,492	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	5,789,428	0	0	9,600,662	0	15,390,090	
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	1,236,634	2
Total (Acct. 124):	1,236,634	
Special Funds (125):		
MAJOR EQUIPMENT REPLACEMENT	133,370	3
BOND SINKING FUND	424,484	4
Total (Acct. 125):	557,854	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	187,408	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
ACCOUNTS RECEIVABLE - CRESTVIEW SANITARY/CAL. 1	36,423	9
ACCOUNTS RECEIVABLE - VILLAGE OF WIND POINT	31,905	10
Total (Acct. 142):	255,736	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	300,008	11
Merchandising, jobbing and contract work		12
Other (specify):		
ACCOUNTS RECEIVABLE - CONTRACTOR - MICHAELS PIPELINE	25,000	13
Total (Acct. 143):	325,008	
Receivables from Municipality (145):		
DELINQUENT CHARGES PLACED ON TAX ROLL	99,943	14
Total (Acct. 145):	99,943	
Prepayments (165):		
PREPAID INSURANCE	6,848	15
Total (Acct. 165):	6,848	
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):		
DEFERRED SPECIAL ASSESSMENTS	33,834	17
Total (Acct. 183):	33,834	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED SPECIAL ASSESSMENTS	33,834	19
Total (Acct. 253):	33,834	

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	7,289,079	0	0	0	7,289,079	1
Materials and Supplies	3,794	0	0	0	3,794	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	643,701	0	0	0	643,701	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,585,174	0	0	0	5,585,174	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,063,998	0	0	0	1,063,998	
Net Operating Income	65,824	0	0	0	65,824	8
Net Operating Income as a percent of Average Net Rate Base						
	6.19%	N/A	N/A	N/A	6.19%	

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	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,403,464	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,403,464	
Net Income		
Net Income	359,938	5
Percent Return on Proprietary Capital	25.65%	

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)

7/27/99, ele: ok, moot or ok in 1998 review

October 28, 1998

Mr. Douglas T. Kroes, Manager
North Park Sanitary District
333 4 1/2 Mile Road
Racine, WI 53402-1907

Re: 1997 Analytical Review File DWCCA-4250-RL

Dear Mr. Kroes:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 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 the status for several schedules on the Schedule Listing in the electronic annual report was not changed from "not started" and/or "in progress" to "complete." It is important to change the status for all schedules, whether the schedule is left blank or not. That allows the PSC to determine that schedules have been finished, and, where left blank, were intentionally left blank rather than simply overlooked. Staff has changed all schedules' status to "complete" in our electronic copy. Please indicate if any "not started" schedules should have had data or if any "in progress" schedules were not complete. If any schedules were not complete or should not have been blank, please provide that data.

2. Paragraph No. 1 of our letter dated November 27, 1996, with regard to analytical review of the 1995 annual report, authorized a revised list of depreciation rates which were enclosed with that letter, to be effective on January 1, 1997. Based upon depreciation accruals on page F-8, lines 4-9, these revised rates were apparently not used during 1997. Enclosed with this letter is a copy of the new depreciation rates. Please confirm that these depreciation rates will be used beginning in 1998.

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) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:tlk:w:\compl\roselee\4250 North Park

Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	780,196	1
Total Sales of Water	780,196	
Other Operating Revenues		
Forfeited Discounts (470)	8,650	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	19,874	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	28,524	
Total Operating Revenues	808,720	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	461,068	8
Pumping Expenses (620-625)	0	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	77,472	11
Customer Accounts Expenses (901-904)	19,888	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	86,359	14
Total Operation and Maintenance Expenses	644,787	
Other Operating Expenses		
Depreciation Expense (403)	88,475	15
Amortization Expense (404-407)		16
Taxes (408)	9,634	17
Total Other Operating Expenses	98,109	
Total Operating Expenses	742,896	
NET OPERATING INCOME	65,824	

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	2,370	183,200	354,029	4
Commercial	160	58,025	98,857	5
Industrial	19	32,285	44,737	6
Total Metered Sales to General Customers (461)	2,549	273,510	497,623	
Private Fire Protection Service (462)	17		5,123	7
Public Fire Protection Service (463)	2		150,965	8
Other Sales to Public Authorities (464)	6	4,515	8,085	9
Sales to Irrigation Customers (465)	8	1,153	2,265	10
Sales for Resale (466)	1	90,860	116,135	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,583	370,038	780,196	

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)	
VILLAGE OF WIND POINT	3 MILE RD & 4 MILE RD	90,860	116,135	1
Total		90,860	116,135	

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)	131,607	1
Wholesale fire protection billed	19,358	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)	150,965	
Forfeited Discounts (470):		
FORFEITED DISCOUNTS	8,650	5
Total Forfeited Discounts (470)	8,650	
Miscellaneous Service Revenues (471):		
NONE	0	6
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		9
Other (specify):		
STANDBY WATER CHARGES	6,768	10
ACCRUAL FOR UNBILLED RECEIVABLES	13,106	11
Total Other Water Revenues (474)	19,874	
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)	461,068	2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	461,068	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	0	
 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)	38,604	14
Operation Supplies and Expenses (641)	1,964	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	18,321	17
Maintenance of Services (652)	2,766	18
Maintenance of Meters (653)	13,802	19
Maintenance of Hydrants (654)	1,017	20
Maintenance of Other Plant (655)	998	21
Total Transmission and Distribution Expenses	77,472	

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)	5,035	22
Accounting and Collecting Labor (902)	8,131	23
Supplies and Expenses (903)	6,722	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	19,888	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	1,940	27
Office Supplies and Expenses (921)	13,840	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	41,046	30
Property Insurance (924)	4,417	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	21,135	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	2,120	35
Transportation Expenses (933)	1,861	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	86,359	
 Total Operation and Maintenance Expenses	644,787	

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	ACTUAL	5,466	3
PSC Remainder Assessment	ACTUAL	4,168	4
Other (specify): NONE			5
Total tax expense		<u>9,634</u>	

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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)	82,134	3,495	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)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	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	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			85,629 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)			26
Transmission and Distribution Mains (343)	5,094,637	406,610	27
Fire Mains (344)			28
Services (345)	1,155,794	137,803	29
Meters (346)	164,265	12,561	30
Hydrants (348)	415,555	53,430	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	6,912,385	613,899	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	24,185		34
Office Furniture and Equipment (391)	5,687		35
Computer Equipment (391.1)	13,198	1,054	36
Transportation Equipment (392)	8,646		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	2,621	4,083	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	14,743		44
Other Tangible Property (399)			45
Total General Plant	69,080	5,137	
Total utility plant in service directly assignable	6,981,465	619,036	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	6,981,465	619,036	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		(31,813)	5,469,434 27
Fire Mains (344)			0 28
Services (345)			1,293,597 29
Meters (346)	2,327	(1,480)	173,019 30
Hydrants (348)		31,813	500,798 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,327	(1,480)	7,522,477
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			24,185 34
Office Furniture and Equipment (391)			5,687 35
Computer Equipment (391.1)			14,252 36
Transportation Equipment (392)			8,646 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			6,704 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)			14,743 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	74,217
Total utility plant in service directly assignable	2,327	(1,480)	7,596,694
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,327	(1,480)	7,596,694

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	28,644			28,644	1
February	28,645			28,645	2
March	28,644			28,644	3
April	32,857			32,857	4
May	32,856			32,856	5
June	32,857			32,857	6
July	42,138			42,138	7
August	42,137			42,137	8
September	42,138			42,138	9
October	31,383			31,383	10
November	31,384			31,384	11
December	31,383			31,383	12
Total for year	405,066	0	0	405,066	
Less: Measured or estimated water used in main flushing and water treatment during year				149	13
Less: Other utility use				685	14
Other utility use explanation:					15
WATER MAIN BREAKS					
Water pumped into distribution system				404,232	16
Less: Water sold				370,038	17
Losses and unaccounted for				34,194	18
Percent unaccounted for to the nearest whole percent (%)				8%	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					21
Date of maximum:					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum:					25
Total KWH used for pumping for the year				1	26
If water is purchased: Vendor Name: CRESTVIEW SANITARY / RACINE WATER UTILITY					27
Point of Delivery: 7 MILE RD, CHARLES ST, DOUGLAS AV, MAIN ST					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)
-------------------------	--	----------------------------------	--	---	--

NONE

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)
----------------------------------	-----------------------------	-----------------------------	-----------------------------

NONE

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)
----------------------------------	-----------------------------	-----------------------------	-----------------------------

NONE

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	719				719
P	D	4.000	125				125
M	D	6.000	59,339				59,339
P	D	6.000	22,408				22,408
M	D	8.000	40,476	8,285			48,761
P	D	8.000	15,663				15,663
M	D	10.000	7,565				7,565
M	D	12.000	52,096				52,096
P	D	12.000	13,749				13,749
M	T	20.000	9,451				9,451
Total Within Municipality			221,591	8,285	0	0	229,876
Total Utility			221,591	8,285	0	0	229,876

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	583				583		1
M	1.000	1,979	152			2,131	208	2
M	1.250	5				5		3
P	1.500	3				3		4
M	1.500	27	1			28		5
M	2.000	13				13		6
M	4.000	7				7		7
M	6.000	9	1			10		8
P	6.000	3				3		9
M	8.000	3	1			4		10
Total Utility		2,632	155	0	0	2,787	208	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,340	150	10	15	2,495	129	1
0.750	33	6			39		2
1.000	37				37		3
1.250	6				6		4
1.500	27				27	1	5
2.000	9	1	1		9		6
3.000	8	2	2		8		7
4.000	2				2	2	8
6.000	1				1	1	9
8.000	2				2	2	10
Total:	2,465	159	13	15	2,626	135	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,358	79	11			47	2,495	1
0.750	9	12	3	1	1	13	39	2
1.000	4	25	3	1		4	37	3
1.250		4	2				6	4
1.500		26		1			27	5
2.000		5	1	2		1	9	6
3.000		7	1				8	7
4.000		2					2	8
6.000				1			1	9
8.000					2		2	10
Total:	2,371	160	21	6	3	65	2,626	

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	1
Within Municipality	403	19			422	2
Total Fire Hydrants	403	19	0	0	422	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	53
Number of distribution system valves end of year:	543
Number of distribution valves operated during year:	36

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

PG. W-08 THE ADJUSTMENT IN COLUMN F, FROM MAINS TO HYDRANTS IN THE AMOUNT OF \$ 31,813. IN THE EARLIER YEARS OF FIXED ASSET RECORDING, HYDRANTS DID NOT INCLUDE THE LEAD VALVE AS PART OF THE TOTAL ASSEMBLY. THE LEAD VALVES WERE SEPARATED OUT AND BOOKED AS DISTRIBUTION VALVES. THIS MISREPRESENTED THE TOTAL COUNT OF DISTRIBUTION VALVES IN SYSTEM WHICH IN TURN DISTORTED THE RATION BETWEEN THE NUMBER OF DISTRIBUTION VALVES IN SYSTEM AT THE END OF THE YEAR TO THE NUMBER OF DISTRIBUTION OPERATED. HYDRANT LEAD VALVES ARE OPERATED AS A PART OF THE HYDRANT OPERATION PROGRAM.

Water Mains (Page W-15)

PG. W-14 THE 1997 METAL 8" DISTRIBUTION MAINS THAT WERE ADDED DURING THE YEAR WERE CONTRIBUTED BY DEVELOPERS

Water Services (Page W-16)

PG. W-15 1997 ADDITIONS : CONTRIBUTION IN AID INSTALLED BY PRIVATE DEVELOPERS.

Hydrants and Distribution System Valves (Page W-18)

PG W-17 CONTACT DOUG T KROES AT (414) 681 - 3900

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)		1
Total Sewage Operating Revenues	0	
Other Operating Revenues		
Forfeited Discounts (631)		2
Servicing of Customers Lateral (632)		3
Sale of Fertilizer (633)		4
Rent from Sewerage Properties (634)		5
Miscellaneous Operating Revenues (635)		6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	0	
Total Operating Revenues	0	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	708,035	8
Maintenance Expenses (831-834)	77,795	9
Customer Accounting & Collection Expenses (840-843)	13,025	10
Administrative and General Expenses (850-857)	70,140	11
Total Operation and Maintenance Expenses	868,995	
Other Operating Expenses		
Depreciation Expense (403)	205,230	12
Amortization Expense (404)	2,124	13
Taxes (408)	6,364	14
Total Other Operating Expenses	213,718	
Total Operating Expenses	1,082,713	
NET OPERATING INCOME	(1,082,713)	

SEWAGE OPERATING REVENUES

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.

- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
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Operating Revenues

NONE

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)
Amortization of Construction Grants (636):	
NONE	1
Total Amortization of Construction Grants (636)	<u>0</u>

SEWER 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)	
OPERATION EXPENSES		
Supervision and Labor (820)	33,672	1
Power and Fuel for Pumping (821)	18,075	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	652,281	8
Transportation Expenses (828)	4,007	9
Rents (829)		10
Total Operation Expenses	708,035	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	32,754	11
Maintenance of Collection System Pumping Equipment (832)	39,373	12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)	5,668	14
Total Maintenance Expenses	77,795	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	13,025	15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	13,025	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	1,940	19
Office Supplies and Expenses (851)	7,269	20
Outside Services Employed (852)	28,462	21
Insurance Expense (853)	5,983	22
Employees Pensions and Benefits (854)	24,322	23

SEWER 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)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	2,164
Rents (857)	26
Total Administrative and General Expenses	70,140
Total Operation and Maintenance Expenses	868,995

TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	ACTUAL	6,364	1
Local and School Tax Equivalent on Meters Charged by Water Department			2
PSC Remainder Assessment			3
Other (specify): NONE			4
Total tax expense		<u>6,364</u>	

SEWER 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 391.1 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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	16,079		4
Structures and Improvements (311)	557,866	5,130	5
Service Connections, Traps, and Accessories (312)	1,048,886	99,971	6
Collecting Mains and Accessories (313)	3,918,827	244,887	7
Interceptor Mains and Accessories (314)	1,680,014	33,002	8
Force Mains (315)	2,965,058		9
Other Collecting System Equipment (316)			10
Total Collection System	10,186,730	382,990	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)	348,674		13
Electric Pumping Equipment (323)	478,106		14
Other Power Pumping Equipment (324)	53,028		15
Miscellaneous Pumping Equipment (325)	111,804		16
Total Collection System Pumping Installations	991,612	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26
Outfall Sewer Pipes (340)			27

SEWER 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	
COLLECTION SYSTEM				
Land and Land Rights (310)			16,079	4
Structures and Improvements (311)			562,996	5
Service Connections, Traps, and Accessories (312)			1,148,857	6
Collecting Mains and Accessories (313)			4,163,714	7
Interceptor Mains and Accessories (314)			1,713,016	8
Force Mains (315)			2,965,058	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	10,569,720	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			348,674	13
Electric Pumping Equipment (323)			478,106	14
Other Power Pumping Equipment (324)			53,028	15
Miscellaneous Pumping Equipment (325)			111,804	16
Total Collection System Pumping Installations	0	0	991,612	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26
Outfall Sewer Pipes (340)			0	27

SEWER 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 391.1 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)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
Total General Plant	0	0	
Total utility plant in service directly assignable	11,178,342	382,990	
Common Utility Plant Allocated to Sewer Department	136,923	167,731	36
Total utility plant in service	11,315,265	550,721	
OTHER UTILITY PLANT			
Utility Plant Purchased or Sold (391)			37
Utility Plant in Process of Reclassification (392)			38
Utility Plant Leased to Others (393)			39
Property Held for Future Use (394)			40
Construction Work in Progress (395)	13,169	104,181	41
Utility Plant Acquisition Adjustments (396)			42
Other Utility Plant Adjustments (397)			43
Total Other Utility Plant	13,169	104,181	
Common Other Utility Plant Allocated to Sewer Department			44
Total utility plant	11,328,434	654,902	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	11,561,332
Common Utility Plant Allocated to Sewer Department	15,800		288,854 36
Total utility plant in service	15,800	0	11,850,186
OTHER UTILITY PLANT			
Utility Plant Purchased or Sold (391)			0 37
Utility Plant in Process of Reclassification (392)			0 38
Utility Plant Leased to Others (393)			0 39
Property Held for Future Use (394)			0 40
Construction Work in Progress (395)			117,350 41
Utility Plant Acquisition Adjustments (396)			0 42
Other Utility Plant Adjustments (397)			0 43
Total Other Utility Plant	0	0	117,350
Common Other Utility Plant Allocated to Sewer Department			0 44
Total utility plant	15,800	0	11,967,536

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	4.000	2,180	74			2,254		1
Sewer	6.000	1,167	77			1,244		2
Sewer	8.000	1				1		3
Total Utility		3,348	151	0	0	3,499	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
6.000	10,320				10,320
8.000	197,863	6,555			204,418
10.000	26,084				26,084
12.000	17,026				17,026
15.000	7,439	820			8,259
18.000	13,744				13,744
21.000	1,474				1,474
24.000	4,138				4,138
27.000	3,124				3,124
30.000	25,779				25,779
36.000	2,622				2,622
Total Utility	309,613	7,375	0	0	316,988