



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WINDSOR SANITARY DISTRICT NO. 1

Principal Office: 6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

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)

_____ , certify that I
WINDSOR SANITARY DISTRICT NO. 1
(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: WINDSOR SANITARY DISTRICT NO. 1

Utility Address: 6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

When was utility organized? 11/11/1961

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR KENNETH WOMACK

Title: PRESIDENT

Office Address:

6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

Telephone: (608) 846 - 5464

Fax Number: (608) 846 - 7998

E-mail Address:

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

Name: MR DENNIS W. HANSON CPA

Title:

Office Address: DENNIS W. HANSON, CPA

207 SOUTH ST
DEFOREST, WI 53532

Telephone: (608) 846 - 9558

Fax Number:

E-mail Address: werwe@msn.com

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: MR DENNIS W. HANSON CPA

Title:

Office Address: DENNIS W. HANSON, CPA

207 SOUTH ST
DEFOREST, WI 53532

Telephone: (608) 846 - 9558

Fax Number:

E-mail Address: werwe@msn.com

Date of most recent audit report: 11/15/1997

Period covered by most recent audit: 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JEFFERY BARTOSIAK

Title: UTILITY MANAGER-OPERATOR

Office Address:

6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

Telephone: (608) 846 - 5464

Fax Number: (608) 846 - 7998

E-mail Address:

Name of utility commission/committee: WINDSOR SANITARY DISTRICT NO. 1 COMMISSION

Names of members of utility commission/committee:

, VACANT
MR WAYNE HAMMOND, CLERK
MR KENNETH WOMACK, PRESIDENT

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: NONE

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)	150,488	112,939	1
Operating Expenses:			
Operation and Maintenance Expense (401)	92,467	76,883	2
Depreciation Expense (403)	28,054	25,339	3
Amortization Expense (404)	0		4
Taxes (408)	2,429	2,166	5
Total Operating Expenses	122,950	104,388	
Net Operating Income	27,538	8,551	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	27,538	8,551	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	37,555	27,364	9
Miscellaneous Nonoperating Income (421)	10,482	18,044	10
Total Other Income	48,037	45,408	
Total Income	75,575	53,959	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	540	850	12
Total Miscellaneous Income Deductions	540	850	
Income Before Interest Charges	75,035	53,109	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,351	14,763	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	328		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	11,679	14,763	
Net Income	63,356	38,346	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	603,344	565,487	19
Balance Transferred from Income (433)	63,356	38,346	20
Miscellaneous Credits to Surplus (434)	6,633		21
Miscellaneous Debits to Surplus--Debit (435)	7,114	489	22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	666,219	603,344	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Earnings on Invested Funds	28,486	4
Interest Charges on Assessments	9,069	5
Total (Acct. 419):	37,555	
Miscellaneous Nonoperating Income (421):		
Non-Regulated Sewer Income	8,402	6
Annexation Charges	1,017	7
Tax Exempt Entity Payment in Lieu of Taxes	790	8
Miscellaneous	273	9
Total (Acct. 421):	10,482	
Miscellaneous Amortization (425):		
NONE		10
Total (Acct. 425):	0	
Other Income Deductions (426):		
Private Well Abandonment Expense	540	11
Total (Acct. 426):	540	
Miscellaneous Credits to Surplus (434):		
Ajust for customer deposit returned in 1996	1,000	12
Adjust for reactivated development costs perviously expensed	5,633	13
Total (Acct. 434):	6,633	
Miscellaneous Debits to Surplus (435):		
Write off public fire protection adjustment	7,114	14
Total (Acct. 435)--Debit:	7,114	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		15
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		16
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 and 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):					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	150,488	0	0	0	150,488	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	150,488	0	0	0	150,488	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,772,104	1,620,329	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	287,333	258,322	2
Net Utility Plant	1,484,771	1,362,007	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,446,144	1,305,195	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	135,700	112,889	4
Net Nonutility Property	1,310,444	1,192,306	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	31,270	29,684	7
Total Other Property and Investments	1,341,714	1,221,990	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	53,718	56,678	8
Temporary Cash Investments (132)	519,843	508,695	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	23,381	16,008	11
Other Accounts Receivable (143)	106,307	41,834	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	79,143	113,835	14
Materials and Supplies (150)	11,769	12,116	15
Prepayments (165)	5,861	2,090	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	800,022	751,256	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	22,262		20
Total Deferred Debits	22,262	0	
Total Assets and Other Debits	3,648,769	3,335,253	

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)	494,246	461,176	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	666,219	603,344	23
Total Proprietary Capital	1,160,465	1,064,520	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	176,000	222,880	26
Total Long-Term Debt	176,000	222,880	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	17,283	109,982	28
Payables to Municipality (233)	0		29
Customer Deposits (235)		1,000	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	8,826	11,218	32
Other Current and Accrued Liabilities (238)		9,187	33
Total Current and Accrued Liabilities	26,109	131,387	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)	47,830	18,950	35
Other Deferred Credits (253)	0		36
Total Deferred Credits	47,830	18,950	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,238,365	1,897,516	38
Total Liabilities and Other Credits	3,648,769	3,335,253	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,772,104	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,772,104	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	287,333	0	0	0	9
Total Accumulated Provision	287,333	0	0	0	
Net Utility Plant	1,484,771	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	258,322				258,322	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	28,054				28,054	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	972				972	6
Accruals charged other						7
accounts (specify):						8
Reimbursement for removal costs	2,570				2,570	9
Salvage	100				100	10
Other credits (specify):						11
					0	12
Total credits	31,696	0	0	0	31,696	13
Debits during year						14
Book cost of plant retired	1,469				1,469	15
Cost of removal	1,216				1,216	16
Other debits (specify):						17
					0	18
Total debits	2,685	0	0	0	2,685	19
Balance End of Year	287,333	0	0	0	287,333	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.73%					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	1,305,195	145,577	4,628	1,446,144	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	1,305,195	145,577	4,628	1,446,144	
Less accum. prov. depr. & amort. (122)	112,889	23,393	582	135,700	3
Net Nonutility Property	1,192,306	122,184	4,046	1,310,444	

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	11,769	12,116
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	11,769	12,116

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
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	461,176	1
Changes during year (explain):		
Debt Service Levy	33,070	2
Balance end of year	494,246	

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)	
Other Long-Term Debt (224)					
Bank Loan	03/14/1995	03/14/2005	6.00%	176,000	1
Total for Account 224				176,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	2,429	2
Charged electric department expense		3
Charged sewer department expense	2,276	4
Other (explain):		
NONE		5
Total Accruals and other credits	4,705	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,552	7
PSC Remainder Assessment	153	8
Other (explain):		
NONE		9
Total payments and other debits	4,705	
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)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
State Trust Fund Load (9002)	1,289	328	1,617	0	2
Subtotal	1,289	328	1,617	0	
Other long-Term Debt (224)					
Bank Loan	9,929	11,351	12,454	8,826	3
Subtotal	9,929	11,351	12,454	8,826	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	11,218	11,679	14,071	8,826	

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	913,530			983,986		1,897,516	1
Add credits during year:							
For Services	31,597			165,850		197,447	2
For Mains	97,537			41,202		138,739	3
Other (specify):							
Hydrants	3,815					3,815	4
Sewer Owned Meters				848		848	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	1,046,479	0	0	1,191,886	0	2,238,365	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Sewer Pumping Equipment Replacement Fund	31,270	3
Total (Acct. 125):	31,270	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	23,381	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	23,381	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	40,763	9
Merchandising, jobbing and contract work		10
Other (specify):		
Assessment Receivable - Clack Project	54,959	11
Developer Receivable - Bull Run Project	10,585	12
Total (Acct. 143):	106,307	
Receivables from Municipality (145):		
Tax Roll Items	79,143	13
Total (Acct. 145):	79,143	
Prepayments (165):		
Insurance	5,861	14
Total (Acct. 165):	5,861	
Extraordinary Property Losses (182):		
NONE		15
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):		
Projects in Progress	22,262	16
Total (Acct. 183):	22,262	
Payables to Municipality (233):		
NONE		17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,696,216	0	0	0	1,696,216	1
Materials and Supplies	11,942	0	0	0	11,942	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	272,827	0	0	0	272,827	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	980,004	0	0	0	980,004	6
Other (specify):					0	7
Average Net Rate Base	455,327	0	0	0	455,327	
Net Operating Income	27,538	0	0	0	27,538	8
Net Operating Income as a percent of Average Net Rate Base	6.05%	N/A	N/A	N/A	6.05%	

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	477,711	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	634,781	3
Other (Specify):		4
Total Average Proprietary Capital	1,112,492	
Net Income		
Net Income	63,356	5
Percent Return on Proprietary Capital	5.69%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Mains and services installed as part of developer financed projects.

4. Estimated changes in revenues due to rate changes.

Changes in revenues due to first full year of rate increase in effect.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

Accountant's Compilation Report

I have compiled the accompanying prescribed Municipal Utility Annual Report of the Windsor Sanitary District No. 1 as of December 31, 1997. Nonfinancial statistical information was prepared by management.

My compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. I have not audited nor reviewed the accompanying Report, and do not express an opinion or any other form of assurance on it.

The Municipal Utility Annual Report is presented in compliance with the requirements of the Wisconsin Public Service Commission. These requirements differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

Dennis W. Hanson
Certified Public Accountant
DeForest Wisconsin
March 23, 1998

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 16, 1998

Mr. Kenneth Womack, President
Windsor Sanitary District One
6716 Park Street
P.O. Box 473
Windsor, WI 53598-0473

Re: 1997 Analytical Review File DWCCA-6570-RL

Dear Mr. Womack:

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. We noted your comment regarding the filling out of the Reservoir, Standpipes and Water Treatment schedule. Please note that the program will be revised in 1998 to accept water treatment information without any other data entry being necessary to complete the schedule.

3. On pages W-8 and W-9, the \$24,236 balance at first of year and end of year Account 314, Wells and Springs, was reported on the line for Account 311, Structures and Improvements for Source of Supply Plant. Please note that the amounts on line 5 should be on line 8.

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:\comp\roselee\6570 Windsor

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	145,842	1
Total Sales of Water	145,842	
Other Operating Revenues		
Forfeited Discounts (470)	252	2
Other Water Revenues (474)	4,394	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,646	
Total Operating Revenues	150,488	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	56,136	5
General Operating Expenses (680-690)	36,331	6
Total Operation and Maintenance Expenses	92,467	
Other Operating Expenses		
Depreciation Expense (403)	28,054	7
Amortization Expense (404)		8
Taxes (408)	2,429	9
Total Other Operating Expenses	30,483	
Total Operating Expenses	122,950	
NET OPERATING INCOME	27,538	

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	14	14	401	1
Commercial	6	6	160	2
Industrial				3
Total Unmetered Sales to General Customers (460)	20	20	561	
Metered Sales to General Customers (461)				
Residential	594	39,834	66,571	4
Commercial	50	10,484	11,735	5
Industrial	5	8,171	4,790	6
Total Metered Sales to General Customers (461)	649	58,489	83,096	
Private Fire Protection Service (462)	8		8,956	7
Public Fire Protection Service (463)	1		52,114	8
Other Sales to Public Authorities (464)	3	870	1,115	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	681	59,379	145,842	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	52,114	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	52,114	
Forfeited Discounts (470):		
Water Forfeited Discounts	252	5
Total Forfeited Discounts (470)	252	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,745	6
Other (specify):		
Standby Charges	2,092	7
Miscellaneous	557	8
Total Other Water Revenues (474)	4,394	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	23,755	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,334	3
Chemicals (630)	2,069	4
Supplies and Expenses (640)	4,950	5
Repairs of Water Plant (650)	19,852	6
Transportation Expenses (660)	2,176	7
Total Plant Operation and Maintenance Expenses	56,136	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,249	8
Office Supplies and Expenses (681)	3,105	9
Outside Services Employed (682)	17,969	10
Insurance Expense (684)	4,171	11
Employees Pensions and Benefits (686)	5,344	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	493	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	36,331	
 Total Operation and Maintenance Expenses	 92,467	

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	Payroll Percentage	2,276	3
PSC Remainder Assessment	Regulated Revenue Percentage	153	4
Other (specify): NONE			5
Total tax expense		<u>2,429</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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			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)	3,003		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	24,236		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	27,239	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	23,503		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	37,746		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	12,543		20
Total Pumping Plant	73,792	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	3,617		23
Total Water Treatment Plant	3,617	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,052	10,805	24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
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)			3,003 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)			24,236 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	27,239
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			23,503 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			37,746 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			12,543 20
Total Pumping Plant	0	0	73,792
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			3,617 23
Total Water Treatment Plant	0	0	3,617
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			19,857 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	275,224		26
Transmission and Distribution Mains (343)	882,280	98,008	27
Fire Mains (344)		1,985	28
Services (345)	131,093	32,797	29
Meters (346)	55,696	552	30
Hydrants (348)	124,408	6,208	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,477,753	150,355	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)	12,145	553	34
Office Furniture and Equipment (372)	2,323		35
Computer Equipment (372.1)	5,270		36
Transportation Equipment (373)	8,320	5,734	37
Other General Equipment (379)	9,870	649	38
Other Tangible Property (390)			39
Total General Plant	37,928	6,936	
Total utility plant in service directly assignable	1,620,329	157,291	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,620,329	157,291	

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)			275,224 26
Transmission and Distribution Mains (343)		(4,046)	976,242 27
Fire Mains (344)			1,985 28
Services (345)	582		163,308 29
Meters (346)	888		55,360 30
Hydrants (348)			130,616 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,470	(4,046)	1,622,592
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			12,698 34
Office Furniture and Equipment (372)			2,323 35
Computer Equipment (372.1)			5,270 36
Transportation Equipment (373)			14,054 37
Other General Equipment (379)			10,519 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	44,864
Total utility plant in service directly assignable	1,470	(4,046)	1,772,104
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,470	(4,046)	1,772,104

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			5,230	5,230	1
February			4,800	4,800	2
March			5,433	5,433	3
April			4,859	4,859	4
May			5,729	5,729	5
June			6,274	6,274	6
July			5,963	5,963	7
August			6,119	6,119	8
September			5,750	5,750	9
October			6,062	6,062	10
November			5,891	5,891	11
December			5,407	5,407	12
Total for year	0	0	67,517	67,517	
Less: Measured or estimated water used in main flushing and water treatment during year				1,200	13
Less: Other utility use				1,353	14
Other utility use explanation:					15
Main breaks, meter testing, hydrant flushing					
Water pumped into distribution system				64,964	16
Less: Water sold				59,379	17
Losses and unaccounted for				5,585	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				445	21
Date of maximum: 3/14/1997					22
Cause of maximum:					23
Main break					
Minimum gallons pumped by all methods in any one day during reporting year				115	24
Date of minimum: 3/22/1997					25
Total KWH used for pumping for the year				71,665	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
6715 PARK ST, WINDSOR WI	1	400	18	740,160	Yes	1
6604 LAKE RD, WINDSOR WI	2	555	18	720,000	Yes	2

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 NO. 1	WELL NO.2	1
Location	6715 PARK ST	6604 LAKE RD	2
Purpose	P	P	3
Destination	D	T	4
Pump Manufacturer	FAIRBANKS MORSE	LAYNE	5
Year Installed	1961	1975	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	490	8
Pump Motor or Standby Engine Mfr	FAIRBANKS MORSE	GENERAL ELECTRIC	9 10
Year Installed	1969	1975	11
Type	NATURAL GAS	ELECTRIC	12
Horsepower	30	40	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER NO. 1 (WELL NO. 1)	TOWER NO.1 (WELL NO.2)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1987	1987	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	150	6
Total capacity in gallons	300,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200	0.7050	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	17,337	50			17,387
M	S	6.000	10				10
M	D	8.000	31,045	584			31,629
P	D	8.000	355				355
M	D	10.000	1,374	1,178			2,552
P	D	10.000	521				521
M	D	12.000	1,175				1,175
P	D	12.000	5,416				5,416
Total Within Municipality			57,233	1,812	0	0	59,045
M	S	10.000	348				348
M	S	12.000	319				319
M	D	16.000	0	670			670
Total Outside of Municipality			667	670	0	0	1,337
Total Utility			57,900	2,482	0	0	60,382

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	0.625	3				3		1
M	0.750	471		1		470	2	2
M	1.000	140	41	1		180	50	3
M	1.250	3				3		4
M	1.500	12	3	1		14		5
M	2.000	9				9		6
M	4.000	0	1			1		7
P	6.000	24				24		8
M	6.000	1	1			2	1	9
P	8.000	7				7		10
M	8.000	4	2			6		11
P	10.000	2				2		12
Total Utility		676	48	3	0	721	53	

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	713		12	(9)	692	64	1
1.000	20			(1)	19	11	2
1.500	9				9	5	3
2.000	9				9	3	4
3.000	1				1	1	5
4.000	0	1			1		6
6.000	1				1	1	7
Total:	753	1	12	(10)	732	85	

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	532	29	1	1	1	128	692	1
1.000	7	9				3	19	2
1.500	2	3	1	1		2	9	3
2.000	1	4	2	1		1	9	4
3.000		1					1	5
4.000		1					1	6
6.000		1					1	7
Total:	542	48	4	3	1	134	732	

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	122	3			125	2
Total Fire Hydrants	122	3	0	0	125	
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:	250
Number of distribution system valves end of year:	212
Number of distribution valves operated during year:	212

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct 600 Salaries and Wages: Increase due to additional staff
Acct 650 Repairs: Increase due to additional repair costs
Acct 680 Admin and General Salaries: Decrease due to board vacancy

Water Utility Plant in Service (Page W-08)

Acct 340 additions: Easement acquisition
Acct 343 additions: "Bull Run" and "Duraform Lane" development additions
Acct 343 adjustment: Project in progress costs previously charged to plant
Acct 345 additions: Developer additions

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

Separate treatment for each well, one tower. Had to complete this way for computer to accept.

(The program will be revised for 1998 to accept water treatment information without any other data entry being necessary to complete the schedule.
9/18/98 ele)

Water Mains (Page W-15)

Water mains were for new development. New developments are 100% developer financed unless Utility requires oversizing. If oversizing required, Utility pays the increased cost due to the oversizing.

Water Services (Page W-16)

New services financing:
3 1" services financed by application of Cz-1
Remainder of services developer financed or charged to customer at actual cost.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	0	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)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
Total Operation and Maintenance Expenses	0	
Other Operating Expenses		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
Total Other Operating Expenses	0	
Total Operating Expenses	0	
NET OPERATING INCOME	0	

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)
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):	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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
OPERATION EXPENSES	
Supervision and Labor (820)	1
Power and Fuel for Pumping (821)	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)	8
Transportation Expenses (828)	9
Rents (829)	10
Total Operation Expenses	0
MAINTENANCE EXPENSES	
Maintenance of Sewage Collection System (831)	11
Maintenance of Collection System Pumping Equipment (832)	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13
Maintenance of General Plant Structures and Equipment (834)	14
Total Maintenance Expenses	0
CUSTOMER ACCOUNTING & COLLECTION EXPENSES	
Billing, Collecting and Accounting (840)	15
Flat Rate Inspections (841)	16
Meter Reading (842)	17
Uncollectible Accounts (843)	18
Total Customer Accounting & Collection Expenses	0
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (850)	19
Office Supplies and Expenses (851)	20
Outside Services Employed (852)	21
Insurance Expense (853)	22
Employees Pensions and Benefits (854)	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
Total Administrative and General Expenses	0
Total Operation and Maintenance Expenses	0

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		1
Local and School Tax Equivalent on Meters Charged by Water Department		2
PSC Remainder Assessment		3
Other (specify):		4
Total tax expense		<u><u>0</u></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 \$10,000 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)		4
Structures and Improvements (311)		5
Service Connections, Traps, and Accessories (312)		6
Collecting Mains and Accessories (313)		7
Interceptor Mains and Accessories (314)		8
Force Mains (315)		9
Other Collecting System Equipment (316)		10
Total Collection System	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS		
Land and Land Rights (320)		11
Structures and Improvements (321)		12
Receiving Wells (322)		13
Electric Pumping Equipment (323)		14
Other Power Pumping Equipment (324)		15
Miscellaneous Pumping Equipment (325)		16
Total Collection System Pumping Installations	0	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)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
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 \$10,000 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	0	0	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	0	0	
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)			41
Utility Plant Acquisition Adjustments (396)			42
Other Utility Plant Adjustments (397)			43
Total Other Utility Plant	0	0	
Common Other Utility Plant Allocated to Sewer Department			44
Total utility plant	0	0	

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	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0
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)			0 41
Utility Plant Acquisition Adjustments (396)			0 42
Other Utility Plant Adjustments (397)			0 43
Total Other Utility Plant	0	0	0
Common Other Utility Plant Allocated to Sewer Department			0 44
Total utility plant	0	0	0

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)
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NONE

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)
NONE					