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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** DOWNSVILLE SANITARY DISTRICT NO. 1

**Utility Address:** P.O. BOX 37  
DOWNSVILLE, WI 54735-0037

**When was utility organized?** 2/24/1978

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MRS MARLYS SEIPEL

**Title:** DEPUTY CLERK

**Office Address:**

P.O. BOX 37  
DOWNSVILLE, WI 54735-0037

**Telephone:** (715) 283 - 4441

**Fax Number:**

**E-mail Address:**

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

**Name:** WIPFLI ULLRICH BERTELSON LLP

**Title:**

**Office Address:** WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PKWY  
P.O. BOX 690  
EAU CLAIRE, WI 54702-0690

**Telephone:** (715) 832 - 3407

**Fax Number:** (715) 834 - 0475

**E-mail Address:** WWW.Wipfli.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:** WIPFLI ULLRICH BERTELSON LLP

**Title:**

**Office Address:** WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PKWY  
P.O. BOX 690  
EAU CLAIRE, WI 54702-0690

**Telephone:** (715) 832 - 3407

**Fax Number:** (715) 832 - 0475

**E-mail Address:**

**Date of most recent audit report:** 2/4/1999

**Period covered by most recent audit:** January 1, 1998 to December 31, 1998

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** MR SCOTT KISTNER

**Title:** UTILITY SUPERINTENDENT

**Office Address:**

P.O. BOX 37  
DOWNSVILLE, WI 54735-0037

**Telephone:** (715) 283 - 4441

**Fax Number:**

**E-mail Address:**

**Name of utility commission/committee:**

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

- MR DON BERTELSON, HONORARY COMMISSIONER
- MR JAMES CARDIFF, COMMISSIONER
- MR LOUIS MILANESI, PRESIDENT
- MR LOUIS MURRAY, COMMISSIONER

**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? YES**

**Date of Ordinance:** 2/24/1978

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	28,654	28,566	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	17,968	16,203	2
Depreciation Expense (403)	10,955	10,951	3
Amortization Expense (404)	0	0	4
Taxes (408)	673	573	5
<b>Total Operating Expenses</b>	<b>29,596</b>	<b>27,727</b>	
<b>Net Operating Income</b>	<b>(942)</b>	<b>839</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(942)</b>	<b>839</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,057	1,161	9
Miscellaneous Nonoperating Income (421)	(607)	(2,602)	10
<b>Total Other Income</b>	<b>450</b>	<b>(1,441)</b>	
<b>Total Income</b>	<b>(492)</b>	<b>(602)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(492)</b>	<b>(602)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	9,450	10,251	13
Amortization of Debt Discount and Expense (428)	62	63	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>9,512</b>	<b>10,314</b>	
<b>Net Income</b>	<b>(10,004)</b>	<b>(10,916)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(181,399)	(170,483)	19
Balance Transferred from Income (433)	(10,004)	(10,916)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(191,403)</b>	<b>(181,399)</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest & Dividends	1,057	4
<b>Total (Acct. 419):</b>	<b>1,057</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
Non-regulated sewer department loss	(607)	5
<b>Total (Acct. 421):</b>	<b>(607)</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	28,654	0	0	0	28,654	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>28,654</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,654</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	517,381	516,222	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	137,037	125,858	<b>2</b>
<b>Net Utility Plant</b>	<b>380,344</b>	<b>390,364</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	514,677	514,302	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	233,774	221,335	<b>4</b>
<b>Net Nonutility Property</b>	<b>280,903</b>	<b>292,967</b>	
Investment in Municipality (123)	716	716	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	15,627	15,249	<b>7</b>
<b>Total Other Property and Investments</b>	<b>297,246</b>	<b>308,932</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	23,624	16,468	<b>8</b>
Temporary Cash Investments (132)		0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	4,358	4,359	<b>11</b>
Other Accounts Receivable (143)	14,042	13,809	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	11,473	11,473	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)		0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>53,497</b>	<b>46,109</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	1,256	1,318	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>1,256</b>	<b>1,318</b>	
<b>Total Assets and Other Debits</b>	<b>732,343</b>	<b>746,723</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	(191,403)	(181,399)	23
<b>Total Proprietary Capital</b>	<b>(191,403)</b>	<b>(181,399)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	184,000	189,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>184,000</b>	<b>189,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)		0	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)		126	33
<b>Total Current and Accrued Liabilities</b>	<b>0</b>	<b>126</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)		0	37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	739,746	738,996	38
<b>Total Liabilities and Other Credits</b>	<b>732,343</b>	<b>746,723</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	517,381	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	517,381	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	137,037	0	0	0	9
<b>Total Accumulated Provision</b>	137,037	0	0	0	
<b>Net Utility Plant</b>	380,344	0	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	125,858				<b>125,858</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	10,955				<b>10,955</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	224				<b>224</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>11,179</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,179</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	0				<b>0</b>	15
Cost of removal					<b>0</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	19
<b>Balance End of Year</b>	<b>137,037</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>137,037</b>	20
<b>Composite Depreciation Rate?</b>	Yes					21
If yes, what is the rate?	2.25%					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	514,302	375		514,677	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>514,302</b>	<b>375</b>	<b>0</b>	<b>514,677</b>	
Less accum. prov. depr. & amort. (122)	221,335	12,439		233,774	3
<b>Net Nonutility Property</b>	<b>292,967</b>	<b>(12,064)</b>	<b>0</b>	<b>280,903</b>	

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

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
RECDS \$108,000 40yr Sewer revenue bond	34	428	687	1
RECDS \$132,000 40yr Water revenue bond	28	428	569	2
<b>Total</b>			<b>1,256</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**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	0 1
<b>Changes during year (explain):</b>	
NONE	2
<b>Balance end of year</b>	<u><u>0</u></u>

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
RECDS \$132,000 Water 40-Year Bond	09/08/1978	08/01/2018	5.00%	102,000	<b>1</b>
RECDS \$108,000 Sewer 40-Year Bond	09/08/1978	08/01/2018	5.00%	82,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>184,000</b>	

### 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.

---

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

---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	673	2
Charged electric department expense		3
Charged sewer department expense	637	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>1,310</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	1,274	7
PSC Remainder Assessment	36	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>1,310</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
RECDS Sewer Bond	0	4,200	4,200	0	1
RECDS Water Bond	0	5,250	5,250	0	2
<b>Subtotal</b>	<b>0</b>	<b>9,450</b>	<b>9,450</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
State Trust Fund Loan	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>9,450</b>	<b>9,450</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	411,708	0	0	327,288	0	<b>738,996</b>	1
<b>Add credits during year:</b>							
For Services	375			375		<b>750</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>412,083</b>	<b>0</b>	<b>0</b>	<b>327,663</b>	<b>0</b>	<b>739,746</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	261,298			279,005		<b>540,303</b>	6

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

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
Delinquent public fire protection due from Town	227	1
Delinquent special assessments due from Town	489	2
<b>Total (Acct. 123):</b>	<b>716</b>	
<b>Other Investments (124):</b>		
NONE		3
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
Reserved savings account	15,627	4
<b>Total (Acct. 125):</b>	<b>15,627</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	4,358	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>4,358</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	9,632	10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
Special assessments for well project	4,410	12
<b>Total (Acct. 143):</b>	<b>14,042</b>	
<b>Receivables from Municipality (145):</b>		
1998 Public fire protection	11,473	13
<b>Total (Acct. 145):</b>	<b>11,473</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Other Deferred Debits (183):</b>	
NONE	16
<b>Total (Acct. 183):</b>	<b>0</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	17
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	18
<b>Total (Acct. 253):</b>	<b>0</b>
<hr/>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	516,801	0	0	0	516,801	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	131,447	0	0	0	131,447	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	411,895	0	0	0	411,895	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>(26,541)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(26,541)</b>	
Net Operating Income	(942)	0	0	0	(942)	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	N/A	N/A	N/A	N/A	N/A	N/A

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(186,401)	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>(186,401)</b>	
<b>Net Income</b>		
Net Income	(10,004)	5
<b>Percent Return on Proprietary Capital</b>	<b>N/A</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

October 22, 1999

Mrs. Marlys Seipel, Deputy Clerk  
Downsville Sanitary District No. 1  
P.O. Box 37  
Downsville, WI 54735-0037

1998 Analytical Review DWCCA-1675-ELE

Dear Ms. Seipel:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\Oct 22, 1999 letters el.doc

cc: Mr. Louis Milanesi, President

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	28,308	1
<b>Total Sales of Water</b>	<b>28,308</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	83	2
Other Water Revenues (474)	263	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>346</b>	
<b>Total Operating Revenues</b>	<b>28,654</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	11,715	5
General Operating Expenses (680-690)	6,253	6
<b>Total Operation and Maintenance Expenses</b>	<b>17,968</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	10,955	7
Amortization Expense (404)		8
Taxes (408)	673	9
<b>Total Other Operating Expenses</b>	<b>11,628</b>	
<b>Total Operating Expenses</b>	<b>29,596</b>	
<b>NET OPERATING INCOME</b>	<b>(942)</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	64	3,272	11,444	4
Commercial	13	2,199	4,577	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>77</b>	<b>5,471</b>	<b>16,021</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		11,473	8
Other Sales to Public Authorities (464)	4	269	814	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>82</b>	<b>5,740</b>	<b>28,308</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	11,473	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>11,473</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	83	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>83</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	249	7
<b>Other (specify):</b>		
Re-connect charges	14	8
<b>Total Other Water Revenues (474)</b>	<b>263</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	7,390	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,615	3
Chemicals (630)		4
Supplies and Expenses (640)	1,731	5
Repairs of Water Plant (650)	979	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>11,715</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	1,146	8
Office Supplies and Expenses (681)	1,095	9
Outside Services Employed (682)	1,282	10
Insurance Expense (684)	2,555	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	175	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>6,253</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>17,968</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security	Based on share of total wages	637	3
PSC Remainder Assessment	Gross operating revenue	36	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>673</b>	

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	19,956		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)	58,220		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>78,176</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	71,136		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	31,843		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>102,979</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	59,374		23
<b>Total Water Treatment Plant</b>	<b>59,374</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			19,956 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)			58,220 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>78,176</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			71,136 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			31,843 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>102,979</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			59,374 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>59,374</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	76,117		26
Transmission and Distribution Mains (343)	162,489		27
Fire Mains (344)	0		28
Services (345)	14,443	375	29
Meters (346)	8,506	784	30
Hydrants (348)	12,949		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>274,504</b>	<b>1,159</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	212		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	977		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>1,189</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>516,222</b>	<b>1,159</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>516,222</b>	<b>1,159</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			76,117 26
Transmission and Distribution Mains (343)			162,489 27
Fire Mains (344)			0 28
Services (345)			14,818 29
Meters (346)			9,290 30
Hydrants (348)			12,949 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>275,663</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			212 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			977 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,189</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>517,381</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>517,381</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,060	1,060	1
February			599	599	2
March			607	607	3
April			508	508	4
May			689	689	5
June			621	621	6
July			852	852	7
August			586	586	8
September			609	609	9
October			585	585	10
November			503	503	11
December			673	673	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>7,892</b>	<b>7,892</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				300	13
Less: Other utility use				1,300	14
Other utility use explanation:					15
Freeze control for exposed line under Hwy 25 bridge.					
Water pumped into distribution system				6,292	16
Less: Water sold				5,740	17
Losses and unaccounted for				552	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				48	21
Date of maximum: 10/2/1998					22
Cause of maximum:					23
Overflow tower for the DNR.					
Minimum gallons pumped by all methods in any one day during reporting year				4	24
Date of minimum: 10/12/1998					25
Total KWH used for pumping for the year				18,746	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
CORNER OF HWY 25 AND CTY RD	1	265	10	403,200	No	<b>1</b>
CREASER STREET	2	150	8	126,720	Yes	<b>2</b>

## 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 1	WELL 2		1
Location	WELL 1	WELL 2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	TONKA	JOHNSON		5
Year Installed	1991	1978		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	88	260		8
Pump Motor or Standby Engine Mfr	FRANKLIN	WESTINGHOUSE		10
Year Installed	1991	1978		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	7	20		13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	# 1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1978		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	138		6
Total capacity in gallons	50,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	11,787	0	0	0	11,787
P	D	8.000	1,620	0	0	0	1,620
<b>Total Within Municipality</b>			<b>13,407</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,407</b>
<b>Total Utility</b>			<b>13,407</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,407</b>

1  
2

### 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	69	0	0	0	69	11	1
M	1.000	2	0	0	0	2		2
M	1.500	2	0	0	0	2		3
M	2.000	2	1	0	0	3		4
<b>Total Utility</b>		<b>75</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>76</b>	<b>11</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	86	0	0	0	86	7	1
1.000	2	0	0	0	2	0	2
1.500	3	1	0	0	4	0	3
2.000	2	0	0	0	2	0	4
<b>Total:</b>	<b>93</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>94</b>	<b>7</b>	

#### 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)	
0.750	60	8	0	2	0	16	86	1
1.000	0	1	0	1	0	0	2	2
1.500	0	4	0	0	0	0	4	3
2.000	0	1	0	0	0	1	2	4
<b>Total:</b>	<b>60</b>	<b>14</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>17</b>	<b>94</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	21				21	2
<b>Total Fire Hydrants</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	21
Number of distribution system valves end of year:	24
Number of distribution valves operated during year:	24

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-16)

The new 2" service was put in by the property owner. There was also an amount added to contributions in aid of construction for the estimated installation costs.

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