



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CRESTVIEW SANITARY DISTRICT

Principal Office: 3120 INDIAN TRAIL
RACINE, WI 53402

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CRESTVIEW SANITARY DISTRICT

Utility Address: 3120 INDIAN TRAIL
RACINE, WI 53402

When was utility organized? 4/1/1957

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR GERALD NELSON

Title: SUPERINTENDENT

Office Address:

3120 INDIAN TRAIL
RACINE, WI 53402

Telephone: (262) 639 - 4413

Fax Number: (262) 639 - 4472

E-mail Address:

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

Name: RENEE MESSING

Title: CPA

Office Address: VIRCHOW KRAUSE & COMPANY LLP

115 S 84TH STREET SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: rmessing@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: MR VERN EMMERICH

Title: PRESIDENT

Office Address:

3120 INDIAN TRAIL
RACINE, WI 53402

Telephone: (262) 639 - 4413

Fax Number: (262) 639 - 4472

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: RENEE MESSING

Title: CPA

Office Address: VIRCHOW KRAUSE & COMPANY LLP
115 S. 84TH STREET SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: rmessing@virchowkrause.com

Date of most recent audit report: 2/17/2000

Period covered by most recent audit: 1/1/99 - 12/31/99

Names and titles of utility management including manager or superintendent:

Name: MR GERALD NELSON

Title: SUPERINTENDENT

Office Address:
3120 INDIAN TRAIL
RACINE, WI 53402

Telephone: (262) 639 - 4413

Fax Number: (262) 639 - 4472

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

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

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	469,591	427,232	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	433,792	389,014	2
Depreciation Expense (403)	53,325	49,860	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	6,020	6,388	5
Total Operating Expenses	493,137	445,262	
Net Operating Income	(23,546)	(18,030)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(23,546)	(18,030)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	47,429	48,170	10
Miscellaneous Nonoperating Income (421)	5,946	4,756	11
Total Other Income	53,375	52,926	
Total Income	29,829	34,896	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	47,140	13
Total Miscellaneous Income Deductions	0	47,140	
Income Before Interest Charges	29,829	(12,244)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	11,219	7,138	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	11,219	7,138	
Net Income	18,610	(19,382)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(198,358)	(123,182)	20
Balance Transferred from Income (433)	18,610	(19,382)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	73,600	55,794	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	(253,348)	(198,358)	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	47,429	5
Total (Acct. 419):	47,429	
Miscellaneous Nonoperating Income (421):		
NET INCOME - NON REGULATED SEWER	5,946	6
Total (Acct. 421):	5,946	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	73,600	11
Total (Acct. 436)--Debit:	73,600	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	469,591	0	0	0	469,591	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	469,591	0	0	0	469,591	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	70,291		70,291	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	56,801		56,801	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	127,092	0	127,092	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,342,392	3,013,234	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	542,822	548,144	2
Net Utility Plant	2,799,570	2,465,090	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,598,662	3,402,938	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	966,632	909,146	4
Net Nonutility Property	2,632,030	2,493,792	
Investment in Municipality (123)	0	0	5
Other Investments (124)	84,028	106,004	6
Special Funds (125)	338,158	264,557	7
Total Other Property and Investments	3,054,216	2,864,353	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	381,858	506,035	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	101,024	93,597	11
Other Accounts Receivable (143)	88,344	83,068	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	260,393	100,277	14
Materials and Supplies (150)	4,824	3,657	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,576	6,674	17
Total Current and Accrued Assets	838,019	793,308	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	26,247	34,996	20
Total Deferred Debits	26,247	34,996	
Total Assets and Other Debits	6,718,052	6,157,747	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,238,000	1,148,000	21
Appropriated Earned Surplus (215)	338,158	264,558	22
Unappropriated Earned Surplus (216)	(253,348)	(198,358)	23
Total Proprietary Capital	1,322,810	1,214,200	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	329,884	129,759	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	329,884	129,759	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	95,647	36,000	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	2,800	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	10,035	4,655	32
Other Current and Accrued Liabilities (238)	170,604	9,588	33
Total Current and Accrued Liabilities	279,086	50,243	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	18,893	20,837	36
Total Deferred Credits	18,893	20,837	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,767,379	4,742,708	41
Total Liabilities and Other Credits	6,718,052	6,157,747	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,342,392	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,342,392	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	542,822	0	0	0	10
Total Accumulated Provision	542,822	0	0	0	
Net Utility Plant	2,799,570	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

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	548,144				548,144	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	53,325				53,325	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	53,325	0	0	0	53,325	13
Debits during year						14
Book cost of plant retired	58,647				58,647	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	58,647	0	0	0	58,647	19
Balance End of Year	542,822	0	0	0	542,822	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,402,938	204,747	9,023	3,598,662	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	3,402,938	204,747	9,023	3,598,662	
Less accum. prov. depr. & amort. (122)	909,146	66,509	9,023	966,632	3
Net Nonutility Property	2,493,792	138,238	0	2,632,030	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	4,824	3,657 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	4,824	3,657

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,148,000	1
Changes during year (explain):		
TAX LEVY FOR CONSTRUCTION COSTS	90,000	2
Balance end of year	<u><u>1,238,000</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
STATE TRUST FUND LOAN	03/15/1999	03/15/2004	4.50%	79,884	1
JOHNSON BANK LOAN	06/15/1998	11/28/2002	5.25%	250,000	2
Total for Account 223				329,884	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	6,020	2
Charged electric department expense	4,345	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>10,365</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	9,723	7
PSC Remainder Assessment	642	8
Other (explain):		
NONE		9
Total payments and other debits	<u>10,365</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
JOHNSON BANK LOAN	0	7,161	0	7,161	2
STATE TRUST FUND LOANS	4,655	4,058	5,839	2,874	3
Subtotal	4,655	11,219	5,839	10,035	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	4,655	11,219	5,839	10,035	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,346,031	0	0	2,396,677	0	4,742,708	1
Add credits during year:							
For Services	400					400	2
For Mains	9,271					9,271	3
Other (specify):							
SEWER CONNECTION FEES				15,000		15,000	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,355,702	0	0	2,411,677	0	4,767,379	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	84,028	2
Total (Acct. 124):	84,028	
Special Funds (125):		
WATER EQUIPMENT REPLACEMENT FUND	169,647	3
SEWER EQUIPMENT REPLACEMENT FUND	168,511	4
Total (Acct. 125):	338,158	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	101,024	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	101,024	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	88,344	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	88,344	
Receivables from Municipality (145):		
DELINQUENT USER CHARGES ON TAX ROLL	73,118	13
SPECIAL ASSESSMENTS ON TAX ROLL	21,190	14
TAXES LEVIED	166,085	15
Total (Acct. 145):	260,393	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WATER TOWER PAINTING	26,247	18
Total (Acct. 183):	26,247	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):		0
Other Deferred Credits (253):		
DEFERRED SPECIAL ASSESSMENTS	18,893	20
Total (Acct. 253):	18,893	

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	3,176,146	0	0	0	3,176,146	1
Materials and Supplies	4,240	0	0	0	4,240	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	545,483	0	0	0	545,483	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,350,866	0	0	0	2,350,866	6
Other (specify):						
NONE					0	7
Average Net Rate Base	284,037	0	0	0	284,037	
Net Operating Income	(23,546)	0	0	0	(23,546)	8
Net Operating Income as a percent of Average Net Rate Base						
	-8.29%	N/A	N/A	N/A	-8.29%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,193,000	1
Appropriated Earned Surplus	301,358	2
Unappropriated Earned Surplus	(225,853)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,268,505	
Net Income		
Net Income	18,610	5
Percent Return on Proprietary Capital	1.47%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

During 1999 Crestview Sanitary District was involved in a Back Yard Water project. This project required a borrowing of \$250,000 and during 1999 expenses of \$380,458.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-18)

Services were installed by the customers.

Additions for mains represents assessments levied on property annexed to the District, mains were installed in prior years.

Balance Sheet End-of-Year Account Balances (Page F-19)

Deferred debits represents the unamortized cost of water tower painting. No letter authorizing the amortization has been located. This item was addressed in the District's reponse to an analytical review letter from the PSC in August, 1999.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 11, 2000

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

1999 Analytical Review DWCCA-1430-ELE

Dear Mr. Nelson:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 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 "1" reported for kWh used for pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule. If we divide the \$2,583 reported for fuel purchased for pumping expense in the Water Operation & Maintenance Expenses schedule by 6 cents (the average cost of a kWh), the result is 43,050 kWh. Please provide a more accurate estimate of the kWh used for pumping and follow this procedure in the future.
2. During our review, we noted that a vendor and delivery point is not provided on the Source of Supply, Pumping and Purchased Water Statistics schedule for the gallons of water purchased. Please provide this information and follow this procedure in the future.

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) 266-3768. Please

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

Sincerely,

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

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\1430.doc

cc: Mr. Vernon J. Emmerich, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	454,940	1
Total Sales of Water	454,940	
Other Operating Revenues		
Forfeited Discounts (470)	6,230	2
Miscellaneous Service Revenues (471)	421	3
Rents from Water Property (472)	8,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	14,651	
Total Operating Revenues	469,591	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	277,163	8
Pumping Expenses (620-625)	2,583	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	89,678	11
Customer Accounts Expenses (901-904)	16,597	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	47,771	14
Total Operation and Maintenance Expenses	433,792	
Other Operating Expenses		
Depreciation Expense (403)	53,325	15
Amortization Expense (404-407)	0	16
Taxes (408)	6,020	17
Total Other Operating Expenses	59,345	
Total Operating Expenses	493,137	
NET OPERATING INCOME	(23,546)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,163	91,229	268,412	4
Commercial	16	4,539	10,294	5
Industrial				6
Total Metered Sales to General Customers (461)	1,179	95,768	278,706	
Private Fire Protection Service (462)	2		224	7
Public Fire Protection Service (463)	1		73,029	8
Other Sales to Public Authorities (464)	1	338	2,295	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	61,432	100,686	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,184	157,538	454,940	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NORTH PARK SANITARY DISTRICT	7700 BLOCK OF ST HWY 32	61,432	100,686	1
Total		61,432	100,686	

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)	71,022	1
Wholesale fire protection billed	2,007	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)	73,029	
Forfeited Discounts (470):		
Customer late payment charges	6,230	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	6,230	
Miscellaneous Service Revenues (471):		
NONE	421	7
Total Miscellaneous Service Revenues (471)	421	
Rents from Water Property (472):		
LEASE INCOME FROM WATER TOWER RENTAL	8,000	8
Total Rents from Water Property (472)	8,000	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)	277,163	2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	277,163	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	2,583	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	2,583	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	22,149	14
Operation Supplies and Expenses (641)	4,842	15
Maintenance of Distribution Reservoirs and Standpipes (650)	15,149	16
Maintenance of Mains (651)	38,615	17
Maintenance of Services (652)		18
Maintenance of Meters (653)	6,498	19
Maintenance of Hydrants (654)	2,425	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	89,678	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,324	22
Accounting and Collecting Labor (902)	13,273	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	16,597	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	16,221	27
Office Supplies and Expenses (921)	4,458	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	14,309	30
Property Insurance (924)	3,875	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	5,906	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	3,002	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	47,771	
 Total Operation and Maintenance Expenses	 433,792	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		5,378	3
PSC Remainder Assessment		642	4
Other (specify): NONE			5
Total tax expense		6,020	

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	66,236	0	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	567,718		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	633,954	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	3,600		13
Boiler Plant Equipment (322)	32,339		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	50,699		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	86,638	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	0	0	66,236	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			567,718	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	633,954	
PUMPING PLANT				
Land and Land Rights (320)		3,600	3,600	12
Structures and Improvements (321)		28,739	32,339	13
Boiler Plant Equipment (322)		(32,339)	0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			50,699	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	86,638	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	62,471		26
Transmission and Distribution Mains (343)	1,703,908	204,140	27
Fire Mains (344)	0		28
Services (345)	236,792	166,550	29
Meters (346)	64,733	1,648	30
Hydrants (348)	161,302	17,975	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,229,206	390,313	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	24,431		35
Computer Equipment (391.1)	8,190		36
Transportation Equipment (392)	11,499		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	15,983	825	44
Other Tangible Property (399)	0		45
Total General Plant	60,103	825	
Total utility plant in service directly assignable	3,009,901	391,138	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,009,901	391,138	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			62,471 26
Transmission and Distribution Mains (343)	18,289		1,889,759 27
Fire Mains (344)			0 28
Services (345)	38,000		365,342 29
Meters (346)	914		65,467 30
Hydrants (348)	1,444		177,833 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	58,647	0	2,560,872
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)		24,431	24,431 34
Office Furniture and Equipment (391)		(16,241)	8,190 35
Computer Equipment (391.1)		(8,190)	0 36
Transportation Equipment (392)			11,499 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			16,808 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	60,928
Total utility plant in service directly assignable	58,647	0	3,342,392
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	58,647	0	3,342,392

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	12,581			12,581	1
February	10,852			10,852	2
March	12,179			12,179	3
April	12,444			12,444	4
May	13,850			13,850	5
June	14,825			14,825	6
July	23,604			23,604	7
August	18,975			18,975	8
September	16,689			16,689	9
October	12,443			12,443	10
November	11,385			11,385	11
December	11,927			11,927	12
Total for year	171,754	0	0	171,754	
Less: Measured or estimated water used in main flushing and water treatment during year				1,990	13
Less: Other utility use				1,610	14
Other utility use explanation:					15
MAIN BREAKS/DRAIN WATER WATER TOWER					
Water pumped into distribution system				168,154	16
Less: Water sold				157,538	17
Losses and unaccounted for				10,616	18
Percent unaccounted for to the nearest whole percent (%)				6%	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				1,111	21
Date of maximum: 7/29/1999					22
Cause of maximum:					23
DRY WEATHER/HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				331	24
Date of minimum: 11/30/1999					25
Total KWH used for pumping for the year				5,600	26
If water is purchased: Vendor Name: OAK CREEK WATER AND SEWER UTILITY					27
Point of Delivery: STH 32 AT MILWAUKEE/RACINE COUNTY LINE					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
6601 LONE ELM LANE-WELL #2	#2	1,500	12	1,200,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2			1
Location	#2			2
Purpose	S			3
Destination	D			4
Pump Manufacturer	BORG-WERNER			5
Year Installed	1972			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,000			8
Pump Motor or Standby Engine Mfr	G.E.			10
Year Installed	1972			11
Type	ELECTRIC			12
Horsepower	150			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				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	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1964		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	123		6
Total capacity in gallons	100,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	3.000	328	0	328	0	0	1
A	D	4.000	1,105	0	1,105	0	0	2
M	D	4.000	5,840	0	3,087	0	2,753	3
P	D	4.000	1,664	0	0	0	1,664	4
M	D	6.000	33,611	0	245	0	33,366	5
P	D	6.000	15,086	4,047	0	0	19,133	6
M	D	8.000	18,736	0	0	0	18,736	7
P	D	8.000	8,239	0	0	0	8,239	8
M	D	10.000	3,516	0	0	0	3,516	9
M	S	10.000	3,460	0	0	0	3,460	10
M	S	12.000	2,512	0	0	220	2,732	11
M	S	16.000	4,018	0	0	0	4,018	12
M	S	20.000	904	0	0	0	904	13
Total Within Municipality			99,019	4,047	4,765	220	98,521	
M	D	12.000	490	0	0	(220)	270	14
M	S	16.000	10,015	0	0	0	10,015	15
M	S	20.000	550	0	0	0	550	16
Total Outside of Municipality			11,055	0	0	(220)	10,835	
Total Utility			110,074	4,047	4,765	0	109,356	

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	921	0	38	0	883	7	1
M	1.000	299	39	0	0	338	21	2
M	1.500	6	0	0	0	6		3
M	2.000	5	0	0	0	5		4
Total Utility		1,231	39	38	0	1,232	28	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,205	36	18	0	1,223	101	1
1.000	7	0	0	0	7	0	2
1.500	5	0	0	0	5	0	3
6.000	1	0	0	0	1	1	4
8.000	1	0	0	0	1	1	5
Total:	1,219	36	18	0	1,237	103	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,194	5	0	0	0	24	1,223	1
1.000	0	6	0	0	0	1	7	2
1.500	0	5	0	0	0	0	5	3
6.000	0	0	0	1	0	0	1	4
8.000	0	0	0	0	1	0	1	5
Total:	1,194	16	0	1	1	25	1,237	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	163	6	4		165	2
Total Fire Hydrants	163	6	4	0	165	
Flushing Hydrants						
	19				19	3
Total Flushing Hydrants	19	0	0	0	19	

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

Number of hydrants operated during year:	153
Number of distribution system valves end of year:	434
Number of distribution valves operated during year:	220

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Balances for account 320, 321, 390 and 391 had been entered on the incorrect lines in the 1998 data base. Adjustments are reported to properly classify the asset balances.

Pumping and Purchased Water Statistics (Page W-10)

The kWh shown for pumping is for an emergency standby well, run monthly to take bacti samples and to maintain the well. (per utility 5/19/00 ele)
Vendor and Point of Delivery also provided per utility response.

Water Mains (Page W-15)

Main additions and retirements are related to the Districts ongoing project to replace backyard water mains. This project was financed during 1999 with debt proceeds of \$250,000 and tax levy of \$90,000.

Water Services (Page W-16)

One water service was added by a customer during the year. The remaining additions and retirements are related to the backyard water main replacement program. Please see the note for mains related to financing this project.
