



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, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CRESTVIEW SANITARY DISTRICT

Utility Address: 3120 INDIAN TRAIL
RACINE, WI 53402

When was utility organized? 4/1/1957

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR GERALD NELSON

Title: SUPERINTENDENT

Office Address:

3120 INDIAN TRAIL
RACINE, WI 53402

Telephone: (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 SOUTH 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 VERNON EMMERICH

Title: PRESIDENT

Office Address:

3120 INDIAN TRAIL
RACINE, WI 53402

Telephone: (262) 639 - 9441

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 SOUTH 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: 2/6/2003

Period covered by most recent audit: 1/1/2002 - 12/31/2002

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. § 66.0819 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)	503,933	499,214	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	431,028	429,710	2
Depreciation Expense (403)	60,494	58,903	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	6,148	6,122	5
Total Operating Expenses	497,670	494,735	
Net Operating Income	6,263	4,479	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,263	4,479	
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)	13,503	38,805	10
Miscellaneous Nonoperating Income (421)	5,944	(357,952)	11
Total Other Income	19,447	(319,147)	
Total Income	25,710	(314,668)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	25,710	(314,668)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	12,941	9,156	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	3,144		19
Total Interest Charges	9,797	9,156	
Net Income	15,913	(323,824)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(785,027)	(348,476)	20
Balance Transferred from Income (433)	15,913	(323,824)	21
Miscellaneous Credits to Surplus (434)	128,181	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	112,727	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	(640,933)	(785,027)	

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	13,503	5
Total (Acct. 419):	13,503	
Miscellaneous Nonoperating Income (421):		
TAX LEVY FOR INTEREST ON LONG-TERM DEBT	12,499	6
NET LOSS - NONREGULATED SEWER	(6,555)	7
Total (Acct. 421):	5,944	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
APPROPRIATIONS FROM ACCOUNT 215	128,181	10
Total (Acct. 434):	128,181	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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):					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	503,933	0	0	0	503,933	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	503,933	0	0	0	503,933	

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	74,184		74,184	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	57,872		57,872	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	4,065		4,065	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	4,065		4,065	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	140,186	0	140,186	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,599,188	3,395,208	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	697,339	652,612	2
Net Utility Plant	2,901,849	2,742,596	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,951,661	3,768,097	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,108,017	1,073,056	4
Net Nonutility Property	2,843,644	2,695,041	
Investment in Municipality (123)	0	0	5
Other Investments (124)	53,740	41,631	6
Special Funds (125)	437,461	565,642	7
Total Other Property and Investments	3,334,845	3,302,314	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	285,332	137,051	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	94,388	98,022	11
Other Accounts Receivable (143)	85,040	86,792	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	296,404	260,917	14
Materials and Supplies (150)	5,050	4,602	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		6,287	17
Total Current and Accrued Assets	766,214	593,671	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	302,873	8,749	20
Total Deferred Debits	302,873	8,749	
Total Assets and Other Debits	7,305,781	6,647,330	

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)	1,497,100	1,398,283	21
Appropriated Earned Surplus (215)	437,461	565,642	22
Unappropriated Earned Surplus (216)	(640,933)	(785,027)	23
Total Proprietary Capital	1,293,628	1,178,898	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	544,499	328,139	26
Total Long-Term Debt	544,499	328,139	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	96,561	141,957	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	1,000	400	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,964	1,776	32
Other Current and Accrued Liabilities (238)	253,844	221,621	33
Total Current and Accrued Liabilities	354,369	365,754	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,113,285	4,774,539	41
Total Liabilities and Other Credits	7,305,781	6,647,330	

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)	3,599,188	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	3,599,188	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	697,339	0	0	0	10
Total Accumulated Provision	697,339	0	0	0	
Net Utility Plant	2,901,849	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	652,612				652,612	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	60,494				60,494	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	119				119	10
Other credits (specify):						11
					0	12
Total credits	60,613	0	0	0	60,613	13
Debits during year						14
Book cost of plant retired	15,886				15,886	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	15,886	0	0	0	15,886	19
Balance End of Year	697,339	0	0	0	697,339	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	3,759,258	222,570	42,674	3,939,154	1
Other (specify):					
CONSTRUCTION IN PROGRESS	8,839	7,731	4,063	12,507	2
Total Nonutility Property (121)	3,768,097	230,301	46,737	3,951,661	
Less accum. prov. depr. & amort. (122)	1,073,056	77,635	42,674	1,108,017	3
Net Nonutility Property	2,695,041	152,666	4,063	2,843,644	

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
Other					0	0
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	5,050	4,602
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>5,050</u>	<u>4,602</u>

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,398,283	1
Changes during year (explain):		
TAX LEVY FOR PRINCIPAL ON DEBT	98,817	2
Balance end of year	<u><u>1,497,100</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)	
Other Long-Term Debt (224)					
RACINE WATER - WASTEWATER UTILITIES	04/10/2002	05/01/2022	2.83%	299,729	1
STATE TRUST FUND LOAN	03/15/2001	03/15/2004	4.50%	15,477	2
CLEAN WATER FUND LOAN	03/05/2002	05/01/2021	2.75%	229,293	3
Total for Account 224				544,499	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	6,148	2
Charged electric department expense		3
Charged sewer department expense	4,386	4
Other (explain):		
Charged plant accounts	622	5
Total Accruals and other credits	<u>11,156</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	10,645	7
PSC Remainder Assessment	511	8
Other (explain):		
NONE		9
Total payments and other debits	<u>11,156</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
JOHNSON BANK LOAN	271	2,724	2,995	0	3
CLEAN WATER FUND LOAN	704	6,305	5,958	1,051	4
RACINE WATER - WASTEWATER UTILITIES		3,145	1,778	1,367	5
STATE TRUST FUND LOANS	801	767	1,022	546	6
Subtotal	1,776	12,941	11,753	2,964	
Notes Payable (231)					
NONE	0	0	0	0	7
Subtotal	0	0	0	0	
Total	1,776	12,941	11,753	2,964	

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	2,357,862	0	0	2,416,677	0	4,774,539	1
Add credits during year:							
For Services	50,291					50,291	2
For Mains	123,531			123,209		246,740	3
Other (specify):							
HYDRANTS	25,715					25,715	4
SEWER CONNECTION FEES				16,000		16,000	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	2,557,399	0	0	2,555,886	0	5,113,285	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	53,740	2
Total (Acct. 124):	53,740	
Special Funds (125):		
WATER EQUIPMENT REPLACEMENT FUND	259,651	3
SEWER EQUIPMENT REPLACEMENT FUND	177,810	4
Total (Acct. 125):	437,461	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	94,388	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	94,388	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	85,040	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	85,040	
Receivables from Municipality (145):		
DELINQUENT USER CHARGES ON TAX ROLL	59,241	13
SPECIAL ASSESSMENTS ON TAX ROLL	19,459	14
TAXES LEVIED	217,704	15
Total (Acct. 145):	296,404	
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):		
RACINE SEWER SERVICES FACILITIES UPGRADE	302,873	18
Total (Acct. 183):	302,873	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,495,166	0	0	0	3,495,166	1
Materials and Supplies	4,826	0	0	0	4,826	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	674,975	0	0	0	674,975	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,457,630	0	0	0	2,457,630	6
Other (specify):					0	7
Average Net Rate Base	367,387	0	0	0	367,387	
Net Operating Income	6,263	0	0	0	6,263	8
Net Operating Income as a percent of Average Net Rate Base	1.70%	N/A	N/A	N/A	1.70%	

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	1,447,691	1
Appropriated Earned Surplus	501,551	2
Unappropriated Earned Surplus	(712,980)	3
Other (Specify):		4
Total Average Proprietary Capital	1,236,262	
Net Income		
Net Income	15,913	5
Percent Return on Proprietary Capital	1.29%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Board of Commissioners
Crestview Sanitary District
Racine County, Wisconsin

We have compiled the accompanying PSC Report of Crestview Sanitary District as of December 31, 2002 and 2001 in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed the by the Wisconsin Public Service Commission, information that is the representatior of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Milwaukee, Wisconsin
February 6, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Response received 8/25/03:

1. sewer rate is not based on water volume.
2. All 173 hydrants are fire hydrants.

August 14, 2003

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

Re: 2002 Analytical Review DWCCA-1430-ELE

Dear Mr. Nelson:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Page i of the annual report indicates that sewer service is provided by the utility. Please confirm that the water meter is not used for purposes of measuring sewer volume.
2. A hydrant should not appear as both a fire hydrant and a flushing hydrant in the schedule on page W-18. A hydrant is either a fire hydrant or a flushing hydrant. Please submit a breakdown of the utility's 173 hydrants between fire hydrants and flushing hydrants.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. 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
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 Crestview.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	469,869	1
Total Sales of Water	469,869	
Other Operating Revenues		
Forfeited Discounts (470)	4,803	2
Miscellaneous Service Revenues (471)	1,296	3
Rents from Water Property (472)	27,965	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	34,064	
Total Operating Revenues	503,933	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	274,632	8
Pumping Expenses (620-625)	2,630	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	75,978	11
Customer Accounts Expenses (901-904)	18,807	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	58,981	14
Total Operation and Maintenance Expenses	431,028	
Other Operating Expenses		
Depreciation Expense (403)	60,494	15
Amortization Expense (404-407)		16
Taxes (408)	6,148	17
Total Other Operating Expenses	66,642	
Total Operating Expenses	497,670	
NET OPERATING INCOME	6,263	

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. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

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	1	92	279	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	92	279	
Metered Sales to General Customers (461)				
Residential	1,201	82,888	274,256	4
Commercial	16	3,753	9,681	5
Industrial				6
Total Metered Sales to General Customers (461)	1,217	86,641	283,937	
Private Fire Protection Service (462)	2		224	7
Public Fire Protection Service (463)	1		79,347	8
Other Sales to Public Authorities (464)	1	191	2,221	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	57,498	103,861	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,223	144,422	469,869	

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	57,498	103,861	1
Total		57,498	103,861	

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 or Fd-1)	77,117	1
Wholesale fire protection billed	2,230	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)	79,347	
Forfeited Discounts (470):		
Customer late payment charges	4,803	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,803	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUE	1,296	7
Total Miscellaneous Service Revenues (471)	1,296	
Rents from Water Property (472):		
LEASE INCOME FROM WATER TOWER RENTAL	27,965	8
Total Rents from Water Property (472)	27,965	
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)	274,632	2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	274,632	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)	307	6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	2,323	9
Total Pumping Expenses	2,630	
 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)	23,730	14
Operation Supplies and Expenses (641)	2,984	15
Maintenance of Distribution Reservoirs and Standpipes (650)	10,549	16
Maintenance of Mains (651)	24,989	17
Maintenance of Services (652)	3,001	18
Maintenance of Meters (653)	8,386	19
Maintenance of Hydrants (654)	2,339	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	75,978	

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)	3,523	22
Accounting and Collecting Labor (902)	15,284	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	18,807	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	18,474	27
Office Supplies and Expenses (921)	6,322	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	10,665	30
Property Insurance (924)	7,398	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	13,111	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	3,011	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	58,981	
 Total Operation and Maintenance Expenses	 431,028	

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		5,637	3
PSC Remainder Assessment		511	4
Other (specify): NONE			5
Total tax expense		6,148	

WATER UTILITY PLANT IN SERVICE

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

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

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			66,236 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			567,718 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	633,954
PUMPING PLANT			
Land and Land Rights (320)			3,600 12
Structures and Improvements (321)			32,339 13
Boiler Plant Equipment (322)			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)	1,889,759	124,877	27
Fire Mains (344)	0		28
Services (345)	376,796	58,417	29
Meters (346)	66,423	2,109	30
Hydrants (348)	177,833	25,715	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,573,282	211,118	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	49,084	12,812	34
Office Furniture and Equipment (391)	9,188		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	20,926		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)	18,072		44
Other Tangible Property (399)	0		45
Total General Plant	97,270	12,812	
Total utility plant in service directly assignable	3,391,144	223,930	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,391,144	223,930	

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)	12,800		2,001,836 27
Fire Mains (344)			0 28
Services (345)			435,213 29
Meters (346)	1,586		66,946 30
Hydrants (348)	1,500		202,048 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	15,886	0	2,768,514
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			61,896 34
Office Furniture and Equipment (391)			9,188 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			20,926 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)			18,072 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	110,082
Total utility plant in service directly assignable	15,886	0	3,599,188
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	15,886	0	3,599,188

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January	12,075			12,075	1
February	10,487			10,487	2
March	12,195			12,195	3
April	11,263			11,263	4
May	12,393			12,393	5
June	14,509			14,509	6
July	21,532			21,532	7
August	17,138			17,138	8
September	12,816			12,816	9
October	11,633			11,633	10
November	11,483			11,483	11
December	12,134			12,134	12
Total annual pumpage	159,658	0	0	159,658	
Less: Water sold				144,422	13
Volume pumped but not sold				15,236	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				1,000	16
Volume related to equipment/system malfunction				1,190	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,190	19
Volume pumped but unaccounted for				13,046	20
Percent of water lost				8%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,106	23
Date of maximum: 8/8/2002					24
Cause of maximum:					25
Feeding larger area at waterhole to customer					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				327	26
Date of minimum: 1/3/2002					27
Total KWH used for pumping for the year				6	28
If water is purchased: Vendor Name: OAK CREEK WATER AND SEWER UTILITY					29
Point of Delivery: SOUTH 32 AT THE MILWAUKEE/RACINE COUNTY LINE					30

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)	1
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)	14
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 (actual)	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	0	0	0	0	0	0	1
A	D	4.000	0	0	0	0	0	0	2
M	D	4.000	2,753	0	0	0	2,753		3
P	D	4.000	1,664	0	0	0	1,664		4
M	D	6.000	33,366	0	0	0	33,366		5
P	D	6.000	19,133	1,113	0	0	20,246		6
M	D	8.000	18,736	0	0	0	18,736		7
P	D	8.000	8,239	3,084	640	0	10,683		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	2,732	0	0	0	2,732		11
M	S	16.000	5,400	890	0	0	6,290		12
M	S	20.000	904	0	0	0	904		13
Total Within Municipality			99,903	5,087	640	0	104,350		
M	D	12.000	270	0	0	0	270		14
M	S	16.000	8,633	0	890	0	7,743		15
M	S	20.000	550	0	0	0	550		16
Total Outside of Municipality			9,453	0	890	0	8,563		
Total Utility			109,356	5,087	1,530	0	112,913		

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	883	0	0	0	883	7	1
M	1.000	341	49	0	0	390	53	2
M	1.500	6	0	0	0	6		3
M	2.000	5	0	0	0	5		4
Total Utility		1,235	49	0	0	1,284	60	

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).
5. Explain all reported adjustments as a schedule footnote.

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	1,241	42	42	0	1,241	141	1
1.000	7	0	0	0	7	1	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:	1,255	42	42	0	1,255	144	

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	1,206	5	0	0	0	30	1,241	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:	1,206	16	0	1	1	31	1,255	

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	165	10	2		173	2
Total Fire Hydrants	165	10	2	0	173	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	165
Number of distribution system valves end of year:	446
Number of distribution valves operated during year:	211

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C #651 MAINTENANCE OF MAINS DECREASED \$14,582 FROM 2001 AS THERE WERE FEWER WATERMAIN BREAKS IN 2002.

A/C #926 EMPLOYEES PENSION AND BENEFITS INCREASED \$5,067 FROM 2001 DUE TO A LARGE INCREASE IN HEALTH INSURANCE PREMIUMS.

Water Mains (Page W-15)

Mains added during the year were financed by developer contributions and assessments to customers. Certain assessments were deferred until the property connects to the system.

Water Services (Page W-16)

Services added during the year were financed by developer contributions and assessments to property owners.
