



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NORTH PARK SANITARY DISTRICT

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

For the Year Ended: DECEMBER 31, 1998

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: NORTH PARK SANITARY DISTRICT

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

When was utility organized? 1/1/1953

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DOUGLAS T KROES

Title: MANAGER

Office Address:

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

Telephone: (414) 681 - 3900

Fax Number: (414) 681 - 3903

E-mail Address:

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

Name: MR FRANKLIN M TRESCH CPA

Title: PARTNER

Office Address: GORDON J MAIER AND COMPANY, LLP

845 WISCONSIN AVENUE
P.O. BOX 1708
RACINE, WI 53401

Telephone: (414) 634 - 7108

Fax Number: (414) 634 - 5069

E-mail Address:

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

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

Name: MR FRANKLIN M TRESCH CPA

Title: PARTNER

Office Address: GORDON J MAIER AND COMPANY, LLP

845 WISCONSIN AVENUE
P.O. BOX 1708
RACINE, WI 53401

Telephone: (414) 634 - 7108

Fax Number: (414) 634 - 5069

E-mail Address:

Date of most recent audit report: 3/20/1998

Period covered by most recent audit: DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DOUGLAS T KROES

Title: MANAGER

Office Address:

333 4 1/2 MILE ROAD
RACINE, WI 53402

Telephone: (414) 681 - 3900

Fax Number: (414) 681 - 3903

E-mail Address:

Name of utility commission/committee: NORTH PARK SANITARY DISTRICT

Names of members of utility commission/committee:

MR HARRY H CROSS, PRESIDENT

MR MICHAEL P KROES, TREASURER

MR DALE M MILLER, VICE PRESIDENT/SECRETARY

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,028,959	808,720	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	699,375	644,787	2
Depreciation Expense (403)	117,741	88,475	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	7,123	9,634	5
Total Operating Expenses	824,239	742,896	
Net Operating Income	204,720	65,824	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	204,720	65,824	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	90,649	283,003	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	203,159	204,825	10
Miscellaneous Nonoperating Income (421)	2,911	8,331	11
Total Other Income	296,719	496,159	
Total Income	501,439	561,983	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	2,412	716	13
Total Miscellaneous Income Deductions	2,412	716	
Income Before Interest Charges	499,027	561,267	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	180,526	196,794	14
Amortization of Debt Discount and Expense (428)	4,682	4,535	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)			19
Total Interest Charges	185,208	201,329	
Net Income	313,819	359,938	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,609,315	1,197,614	20
Balance Transferred from Income (433)	313,819	359,938	21
Miscellaneous Credits to Surplus (434)	0	69,159	22
Miscellaneous Debits to Surplus--Debit (435)	66,697	17,396	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,856,437	1,609,315	

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):		
NET SEWER INCOME	90,649	3
Total (Acct. 417):	90,649	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME FROM TEMPORARY INVESTMENTS	136,213	5
INTEREST INCOME FROM SPECIAL ASSESSMENTS	66,946	6
Total (Acct. 419):	203,159	
Miscellaneous Nonoperating Income (421):		
SCRAP IRON	2,911	7
Total (Acct. 421):	2,911	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
LOSS ON DISPOSAL OF FIXED ASSETS	2,412	9
Total (Acct. 426):	2,412	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
LOSS ON DISPOSAL OF GARBAGE DEPARTMENT	66,697	11
Total (Acct. 435)--Debit:	66,697	
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):						
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	1,028,959	0	0	0	1,028,959	1
Less: interdepartmental sales	100		0	0	100	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	1,028,859	0	0	0	1,028,859	

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	76,639		76,639	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	85,799		85,799	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	162,438	0	162,438	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,053,890	7,604,164	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	796,175	687,133	2
Net Utility Plant	7,257,715	6,917,031	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	12,406,546	11,967,536	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,643,516	2,440,657	4
Net Nonutility Property	9,763,030	9,526,879	
Investment in Municipality (123)	0	0	5
Other Investments (124)	968,753	1,236,634	6
Special Funds (125)	630,012	557,854	7
Total Other Property and Investments	11,361,795	11,321,367	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	331,265	282,713	8
Temporary Cash Investments (132)	2,101,004	1,672,445	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	267,939	255,736	11
Other Accounts Receivable (143)	283,159	325,008	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	323,591	99,943	14
Materials and Supplies (150)	0	3,962	15
Prepayments (165)	8,999	6,848	16
Other Current and Accrued Assets (170)	11,048	9,992	17
Total Current and Accrued Assets	3,327,005	2,656,647	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	65,906	70,589	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	33,834	33,834	20
Total Deferred Debits	99,740	104,423	
Total Assets and Other Debits	22,046,255	20,999,468	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,856,437	1,609,315	23
Total Proprietary Capital	1,856,437	1,609,315	
LONG-TERM DEBT			
Bonds (221)	3,285,000	3,555,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,285,000	3,555,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	56,937	361,801	28
Payables to Municipality (233)	234,101	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	44,604	49,428	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	335,642	411,229	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	258,834	33,834	36
Total Deferred Credits	258,834	33,834	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	16,310,342	15,390,090	41
Total Liabilities and Other Credits	22,046,255	20,999,468	

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)	8,053,890	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	8,053,890	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	796,175	0	0	0	10
Total Accumulated Provision	796,175	0	0	0	
Net Utility Plant	7,257,715	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	687,133				687,133	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	117,741				117,741	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
LOSS ON DISPOSAL	3,932				3,932	12
Total credits	121,673	0	0	0	121,673	13
Debits during year						14
Book cost of plant retired	12,631				12,631	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	12,631	0	0	0	12,631	19
Balance End of Year	796,175	0	0	0	796,175	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	11,850,186	564,009	32,980	12,381,215	1
Other (specify):					
CONSTRUCTION IN PROGRESS	117,350	25,331	117,350	25,331	2
Total Nonutility Property (121)	11,967,536	589,340	150,330	12,406,546	
Less accum. prov. depr. & amort. (122)	2,440,657	218,644	15,785	2,643,516	3
Net Nonutility Property	9,526,879	370,696	134,545	9,763,030	

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	0	3,962 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	3,962

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
'92 G O REFUNDING PROMISSORY NOTES	2,507	2507	11,533	1
'94 G O PROMISSORY NOTES	2,175	2175	54,373	2
Total			65,906	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

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

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
'92 G O REFUNDING PROMMISSORY NOTES	03/25/1992	10/01/2002	5.82%	785,000	1
'94 G O PROMMISSORY NOTES	10/01/1994	10/01/2004	5.01%	2,500,000	2
Total Bonds (Account 221):				3,285,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	7,123	2
Charged electric department expense		3
Charged sewer department expense	6,604	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>13,727</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	12,464	7
PSC Remainder Assessment	1,263	8
Other (explain):		
NONE		9
Total payments and other debits	<u>13,727</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)					
'92 G O REFUNDING PROMISSORY NOTES	13,943	48,824	51,140	11,627	1
'94 G O PROMISSORY NOTES	35,485	131,702	134,210	32,977	2
Subtotal	49,428	180,526	185,350	44,604	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
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	49,428	180,526	185,350	44,604	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	5,789,428	0	0	9,600,662	0	15,390,090	1
Add credits during year:							
For Services	76,846			67,438		144,284	2
For Mains	291,277			325,941		617,218	3
Other (specify):							
CONNECTION FEES				158,750		158,750	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	6,157,551	0	0	10,152,791	0	16,310,342	
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	968,753	2
Total (Acct. 124):	968,753	
Special Funds (125):		
MAJOR EQUIPMENT REPLACEMENT FUND	144,047	3
BOND SINKING FUND	485,965	4
Total (Acct. 125):	630,012	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	193,984	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
ACCOUNTS RECEIVABLE - CRESTVIEW SANITARY/CAL 1	37,273	9
ACCOUNTS RECEIVABLE - VILLAGE OF WIND POINT	36,682	10
Total (Acct. 142):	267,939	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	283,159	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	283,159	
Receivables from Municipality (145):		
ACCOUNT RECEIVABLE - TWN OF CAL/VLLG WIND POINT SEWER LEVY	225,000	14
DELINQUENTS PLACED ON TAX ROLL	98,591	15
Total (Acct. 145):	323,591	
Prepayments (165):		
PREPAID INSURANCE	8,999	16
Total (Acct. 165):	8,999	
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):		
DEFERRED SPECIAL ASSESSMENTS	33,834	18
Total (Acct. 183):	33,834	
Payables to Municipality (233):		
DUE TO RACINE WATER AND WASTEWATER UTILITIES	210,043	19
DUE TO TOWN OF CALEDONIA	982	20
DUE TO VILLAGE OF WIND POINT	1,950	21
DUE TO CRESTVIEW SANITARY DISTRICT	21,126	22
Total (Acct. 233):	234,101	
Other Deferred Credits (253):		
DEFERRED SPECIAL ASSESSMENTS	33,834	23
DEFERRED REVENUE 1998 SEWER LEVY	225,000	24
Total (Acct. 253):	258,834	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,825,292	0	0	0	7,825,292	1
Materials and Supplies	1,981	0	0	0	1,981	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	741,654	0	0	0	741,654	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,973,489	0	0	0	5,973,489	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,112,130	0	0	0	1,112,130	
Net Operating Income	204,720	0	0	0	204,720	8
Net Operating Income as a percent of Average Net Rate Base						
	18.41%	N/A	N/A	N/A	18.41%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,732,876	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,732,876	
Net Income		
Net Income	313,819	5
Percent Return on Proprietary Capital	18.11%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 11, 1999

Ms. Terri L. Padgett, C.P.A.
Gordon J. Maier & Company LLP
P.O. Box 1708
Racine, WI 53401-1708

1998 Analytical Review DWCCA-4250-PJL

Dear Ms. Padgett:

Thank you for your response to our letter of August 11, 1999, concerning the analytical review of North Park Sanitary District's 1998 annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to you regarding proper utility accounting and the preparation of future annual reports. However, we feel the following item needs further clarification before we can complete this analytical review. The item is numbered from our previous letter.

1 In the future, the \$33, 834, which was reported as deferred special assessments in Account 183 of your 1998 annual report, should properly be reported in Account 124, Other Investments. Please follow this procedure when completing your 1999 annual report.

If you have any questions, please feel free to contact me at (608) 267-9198. You may consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1998 ar response letters\4250 response letter.doc

cc: Mr. Douglas Kroes, Utility Manager

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

August 11, 1999

Mr. Douglas Kroes, Manager
North Park Sanitary District
333 4½ Mile Road
Racine, WI 53402-1907

1998 Analytical Review DWCCA-4250-PJL

Dear Mr. Kroes:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 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. Please provide a detailed explanation of the \$33,834 described as deferred special assessments in Account 183, Other Deferred Debits, on page F-19.
2. Please provide a detailed description of the \$66,697 described as loss on disposal of garbage department in Account 435, Miscellaneous Debits to Surplus, on page F-2, including your plans for this item.
3. As of today's date, we have not received a response to the 1997 analytical review letter dated October 28, 1998. While those items have been resolved or are no longer relevant, please note that failure to respond to an analytical review letter is in violation of Wisconsin Statute § 196.07. Failure to respond may result in a visit to your utility and the cost of this visit will be assessed to your utility.

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) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

PJL:tlk:w:\compl\analytical review letters\Aug 11 1999 rev letters L 2.doc

cc: Mr. Harry H. Cross, President

Response received 9/9/99,

#1, this is a group of assessments which are deferred agricultural assessments that arose from a water project. Per Bruce Manthey, I will write to instruct them to report these dollars in account 124 in the future.
#2, \$66,697 is the amount refunded to customers resulting from divesting the garbage department.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,013,424	1
Total Sales of Water	1,013,424	
Other Operating Revenues		
Forfeited Discounts (470)	11,469	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,066	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	15,535	
Total Operating Revenues	1,028,959	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	484,308	8
Pumping Expenses (620-625)	0	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	117,700	11
Customer Accounts Expenses (901-904)	19,511	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	77,856	14
Total Operation and Maintenance Expenses	699,375	
Other Operating Expenses		
Depreciation Expense (403)	117,741	15
Amortization Expense (404-407)		16
Taxes (408)	7,123	17
Total Other Operating Expenses	124,864	
Total Operating Expenses	824,239	
NET OPERATING INCOME	204,720	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,470	202,365	483,577	4
Commercial	161	58,242	121,640	5
Industrial	20	29,032	50,560	6
Total Metered Sales to General Customers (461)	2,651	289,639	655,777	
Private Fire Protection Service (462)	18		6,579	7
Public Fire Protection Service (463)	2		185,550	8
Other Sales to Public Authorities (464)	7	4,729	10,275	9
Sales to Irrigation Customers (465)	3	697	974	10
Sales for Resale (466)	1	97,447	154,169	11
Interdepartmental Sales (467)	1	154	100	12
Total Sales of Water	2,683	392,666	1,013,424	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
VILLAGE OF WIND POINT	3 MILE RD & 4 MILE RD	97,447	154,169 1
Total		97,447	154,169

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)	166,109	1
Wholesale fire protection billed	19,441	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)	185,550	
Forfeited Discounts (470):		
Customer late payment charges	11,469	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	11,469	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
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):		
STANDBY WATER CHARGES	7,218	11
ACCRUAL FOR UNBILLED RECEIVABLES	(3,152)	12
Total Other Water Revenues (474)	4,066	
Amortization of Construction Grants (475):		
NONE		13
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)	484,308	2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	484,308	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	0	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	31,007	14
Operation Supplies and Expenses (641)	2,336	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	49,480	17
Maintenance of Services (652)	3,556	18
Maintenance of Meters (653)	23,864	19
Maintenance of Hydrants (654)	5,720	20
Maintenance of Other Plant (655)	1,737	21
Total Transmission and Distribution Expenses	117,700	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,078	22
Accounting and Collecting Labor (902)	6,805	23
Supplies and Expenses (903)	7,628	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	19,511	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	2,152	27
Office Supplies and Expenses (921)	13,827	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	29,413	30
Property Insurance (924)	3,377	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	22,765	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,824	35
Transportation Expenses (933)	2,551	36
Maintenance of General Plant (935)	1,947	37
Total Administrative and General Expenses	77,856	
 Total Operation and Maintenance Expenses	 699,375	

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		5,860	3
PSC Remainder Assessment		1,263	4
Other (specify): NONE			5
Total tax expense		7,123	

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)	0	8
Infiltration Galleries and Tunnels (315)	0	9
Supply Mains (316)	0	10
Other Water Source Plant (317)	0	11
Total Source of Supply Plant	0	0
PUMPING PLANT		
Land and Land Rights (320)	0	12
Structures and Improvements (321)	0	13
Boiler Plant Equipment (322)	0	14
Other Power Production Equipment (323)	0	15
Steam Pumping Equipment (324)	0	16
Electric Pumping Equipment (325)	0	17
Diesel Pumping Equipment (326)	0	18
Hydraulic Pumping Equipment (327)	0	19
Other Pumping Equipment (328)	0	20
Total Pumping Plant	0	0
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)	85,629	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			85,629 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	5,469,434	290,158	27
Fire Mains (344)	0		28
Services (345)	1,293,597	88,714	29
Meters (346)	173,019	12,485	30
Hydrants (348)	500,798	50,936	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,522,477	442,293	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	24,185		34
Office Furniture and Equipment (391)	5,687	150	35
Computer Equipment (391.1)	14,252	5,222	36
Transportation Equipment (392)	8,646	15,499	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,704	6,663	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	14,743		44
Other Tangible Property (399)	0		45
Total General Plant	74,217	27,534	
Total utility plant in service directly assignable	7,596,694	469,827	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,596,694	469,827	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	3,593	452	5,756,451 27
Fire Mains (344)			0 28
Services (345)	672		1,381,639 29
Meters (346)	3,265		182,239 30
Hydrants (348)	1,041		550,693 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,571	452	7,956,651
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			24,185 34
Office Furniture and Equipment (391)		(1,200)	4,637 35
Computer Equipment (391.1)		1,200	20,674 36
Transportation Equipment (392)	4,060		20,085 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)		2,279	15,646 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)		(2,731)	12,012 44
Other Tangible Property (399)			0 45
Total General Plant	4,060	(452)	97,239
Total utility plant in service directly assignable	12,631	0	8,053,890
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	12,631	0	8,053,890

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				0	1
February				0	2
March	85,807			85,807	3
April				0	4
May				0	5
June	97,331			97,331	6
July				0	7
August				0	8
September	154,938			154,938	9
October				0	10
November				0	11
December	94,204			94,204	12
Total for year	432,280	0	0	432,280	
Less: Measured or estimated water used in main flushing and water treatment during year				922	13
Less: Other utility use				2,054	14
Other utility use explanation:					15
WATER MAIN BREAKS ESTIMATED WATER LOSS					
Water pumped into distribution system				429,304	16
Less: Water sold				392,666	17
Losses and unaccounted for				36,638	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1	21
Date of maximum: 1/1/1998					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 1/1/1998					25
Total KWH used for pumping for the year				1	26
If water is purchased: Vendor Name: CRESTVIEW SANITARY / RACINE WATER UTILITY					27
Point of Delivery: 7 MILE RD, CHARLES ST, DOUGLAS AV, MAIN ST					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-----------------	---------------------------------	-------------------------	-----------------------------------	------------------------------------	---------------------------------

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
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NONE

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
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NONE

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	719	0	0	0	719	1
P	D	4.000	125	0	0	0	125	2
M	D	6.000	59,339	0	651	0	58,688	3
P	D	6.000	22,408	0	0	0	22,408	4
M	D	8.000	48,761	4,356	0	0	53,117	5
P	D	8.000	15,663	3,424	0	0	19,087	6
M	D	10.000	7,565	0	0	0	7,565	7
M	D	12.000	52,096	20	0	0	52,116	8
P	D	12.000	13,749	0	0	0	13,749	9
M	T	20.000	9,451	0	0	0	9,451	10
Total Within Municipality			229,876	7,800	651	0	237,025	
Total Utility			229,876	7,800	651	0	237,025	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	583	0	9	0	574		1
M	1.000	2,131	94	0	0	2,225	236	2
M	1.250	5	11	0	0	16		3
P	1.500	3	0	0	0	3		4
M	1.500	28	5	0	0	33		5
M	2.000	13	0	0	0	13		6
M	4.000	7	0	0	0	7		7
M	6.000	10	1	0	0	11		8
P	6.000	3	0	0	0	3		9
M	8.000	4	0	0	0	4		10
Total Utility		2,787	111	9	0	2,889	236	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,495	201	69	(3)	2,624	309	1
0.750	39	3	3	0	39	2	2
1.000	37	4	0	0	41	2	3
1.250	6	0	0	0	6	2	4
1.500	27	1	0	0	28	21	5
2.000	9	0	0	0	9	2	6
3.000	8	0	0	0	8	3	7
4.000	2	0	0	0	2	0	8
6.000	1	0	0	0	1	1	9
8.000	2	0	0	0	2	2	10
Total:	2,626	209	72	(3)	2,760	344	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,453	80	9	0	0	82	2,624	1
0.750	9	12	3	1	1	13	39	2
1.000	4	25	3	1	0	8	41	3
1.250	0	4	2	0	0	0	6	4
1.500	0	26	0	2	0	0	28	5
2.000	0	5	1	2	0	1	9	6
3.000	0	7	1	0	0	0	8	7
4.000	0	2	0	0	0	0	2	8
6.000	0	0	0	1	0	0	1	9
8.000	0	0	0	0	2	0	2	10
Total:	2,466	161	19	7	3	104	2,760	

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	422	21	2		441	2
Total Fire Hydrants	422	21	2	0	441	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	402
Number of distribution system valves end of year:	568
Number of distribution valves operated during year:	0

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

THE ADJUSTMENT OF \$1,200 TO COMPUTER EQUIPMENT (391.1) FROM OFFICE FURNITURE AND EQUIPMENT WAS A RECLASSIFICATION OF COMPUTER EQUIPMENT FROM PRIOR YEARS.

THE ADJUSTMENT OF \$2,731 FROM MISCELLANEOUS EQUIPMENT TO TRANSMISSION AND DISRIBUTION MAINS IN THE AMOUNT FOR \$452 WAS TO RECLASSIFY A SAMPLING HYDRANT, AND TO TOOLS, SHOP, AND GARAGE EQUIPMENT FOR \$2,279 WAS TO RECLASSIFY A WACKER JACK HAMMER AND A PIPE LOCATOR.

Water Mains (Page W-15)

7149 FEET OF WATER MAINS WERE CONTRIBUTED BY DEVELOPERS, THE REMAINNING 651 FEET WERE PAID FOR OUT OF EXISTING UTILITY FUNDS.

Water Services (Page W-16)

102 SERVICES WERE CONTRIBUTED BY DEVELOPERS, AND THE OTHER 9 SERVICES WERE PAID FOR OUT OF EXISTING UTILITY FUNDS.

Meters (Page W-17)

THE THREE METERS REPORTED IN THE ADJUSTMENT COLUMN WERE ERRORS/ DUPLICATES ERRONEOUSLY RECORDED IN A MANUAL TRACKING SYSTEM.

Hydrants and Distribution System Valves (Page W-18)

THE DISTRICT HAS INTRODUCED A POLICY WHEREBY ALL HYDRANTS AND THEN ALL VALVES WILL BE TESTED IN ALTERNATING YEARS.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	1,305,663	1
Total Sewage Operating Revenues	<u>1,305,663</u>	
Other Operating Revenues		
Forfeited Discounts (631)	13,494	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	6,000	5
Miscellaneous Operating Revenues (635)	6,136	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	<u>25,630</u>	
Total Operating Revenues	<u>1,331,293</u>	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	752,309	8
Maintenance Expenses (831-834)	142,163	9
Customer Accounting & Collection Expenses (840-843)	12,298	10
Administrative and General Expenses (850-857)	108,626	11
Total Operation and Maintenance Expenses	<u>1,015,396</u>	
Other Operating Expenses		
Depreciation Expense (403)	218,644	12
Amortization Expense (404)		13
Taxes (408)	6,604	14
Total Other Operating Expenses	<u>225,248</u>	
Total Operating Expenses	<u>1,240,644</u>	
NET OPERATING INCOME	<u><u>90,649</u></u>	

SEWAGE OPERATING REVENUES

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

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

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

NONE

HIGH STRENGTH CONTRIBUTORS

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

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

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	13,494	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	13,494	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
RENT FROM WATER DEPARTMENT	6,000	5
Total Rent from Sewerage Property (634)	6,000	
Miscellaneous Operating Revenues (635):		
ACCRUAL FOR UNBILLED RECEIVABLES	(4,128)	6
SEWER CLEANING, LIFT STATION MAINTENANCE, BILLING STATEMENT FEES	10,264	7
Total Miscellaneous Operating Revenues (635)	6,136	
Amortization of Construction Grants (636):		
NONE		8
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	28,892	1
Power and Fuel for Pumping (821)	22,432	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	696,303	8
Transportation Expenses (828)	4,682	9
Rents (829)		10
Total Operation Expenses	752,309	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	106,237	11
Maintenance of Collection System Pumping Equipment (832)	30,554	12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)	5,372	14
Total Maintenance Expenses	142,163	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	12,298	15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	12,298	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	2,152	19
Office Supplies and Expenses (851)	11,208	20
Outside Services Employed (852)	47,363	21
Insurance Expense (853)	6,764	22
Employees Pensions and Benefits (854)	24,419	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	16,720	25
Rents (857)		26
Total Administrative and General Expenses	<u>108,626</u>	
 Total Operation and Maintenance Expenses	 <u><u>1,015,396</u></u>	

TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		6,604	1
Local and School Tax Equivalent on Meters Charged by Water Department			2
PSC Remainder Assessment			3
Other (specify): NONE			4
Total tax expense		<u>6,604</u>	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	16,079		4
Structures and Improvements (311)	562,996	4,537	5
Service Connections, Traps, and Accessories (312)	1,148,857	67,437	6
Collecting Mains and Accessories (313)	4,163,714	302,771	7
Interceptor Mains and Accessories (314)	1,713,016	25,884	8
Force Mains (315)	2,965,058	9,826	9
Other Collecting System Equipment (316)	0		10
Total Collection System	10,569,720	410,455	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	348,674		13
Electric Pumping Equipment (323)	478,106		14
Other Power Pumping Equipment (324)	53,028		15
Miscellaneous Pumping Equipment (325)	111,804		16
Total Collection System Pumping Installations	991,612	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26
Outfall Sewer Pipes (340)	0		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			16,079	4
Structures and Improvements (311)			567,533	5
Service Connections, Traps, and Accessories (312)		580	1,216,874	6
Collecting Mains and Accessories (313)		443	4,466,928	7
Interceptor Mains and Accessories (314)		6,406	1,745,306	8
Force Mains (315)	25,440	109,921	3,059,365	9
Other Collecting System Equipment (316)			0	10
Total Collection System	25,440	117,350	11,072,085	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			348,674	13
Electric Pumping Equipment (323)			478,106	14
Other Power Pumping Equipment (324)			53,028	15
Miscellaneous Pumping Equipment (325)			111,804	16
Total Collection System Pumping Installations	0	0	991,612	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	11,561,332	410,455	
Common Utility Plant Allocated to Sewer Department	288,854	36,204	36
Total utility plant in service	11,850,186	446,659	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	<u>0</u>	<u>0</u>	<u>0</u>
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	<u>0</u>	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>25,440</u>	<u>117,350</u>	<u>12,063,697</u>
Common Utility Plant Allocated to Sewer Department	7,540		317,518 36
Total utility plant in service	<u>32,980</u>	<u>117,350</u>	<u>12,381,215</u>

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	2,254	69	0	0	2,323		1
Sewer	6.000	1,244	30	0	0	1,274		2
Sewer	8.000	1	0	0	0	1		3
Total Utility		3,499	99	0	0	3,598	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	0	0	0	7,838	7,838	1
8.000	0	10,045	0	204,418	214,463	2
10.000	0	0	0	26,084	26,084	3
12.000	0	0	0	17,026	17,026	4
15.000	0	0	0	8,259	8,259	5
18.000	0	331	0	13,774	14,105	6
21.000	0	0	0	1,474	1,474	7
24.000	0	0	0	4,138	4,138	8
27.000	0	0	0	3,124	3,124	9
30.000	0	0	0	25,799	25,799	10
36.000	0	0	0	2,622	2,622	11
Total Utility	0	10,376	0	314,556	324,932	