



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: RACINE WATER UTILITY

---

Principal Office: 800 CENTER ST RM 227  
RACINE, WI 53403-1481

---

For the Year Ended: DECEMBER 31, 1999

---

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

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



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** RACINE WATER UTILITY

**Utility Address:** 800 CENTER ST RM 227  
RACINE, WI 53403-1481

**When was utility organized?** 4/29/1886

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR THOMAS H WHITE

**Title:** GENERAL MANAGER

**Office Address:**

800 CENTER ST RM 227  
RACINE, WI 53403-1481

**Telephone:** (262) 636 - 9430

**Fax Number:** (262) 636 - 3933

**E-mail Address:** RACWAWW@EXECPC.COM

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR RONALD D HART

**Title:** PRESIDENT

**Office Address:**

4420 REPUBLIC AVE  
RACINE, WI 53405

**Telephone:** (262) 633 - 7147

**Fax Number:**

**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:** LESLIE, HAMILTON, BRASHAW & GARRITY, PC

**Title:**

**Office Address:** LESLIE, HAMILTON, BRASHAW & GARRITY, PC

840 LAKE AVE

P.O. BOX 366

RACINE, WI 53401

**Telephone:** (262) 637 - 9766

**Fax Number:** (262) 637 - 3055

**E-mail Address:**

**Date of most recent audit report:** 4/1/2000

**Period covered by most recent audit:** JANUARY 1 THRU DECEMBER 31, 1999

---

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

---

**Name:** MR KENNETH M SCOLARO

**Title:** ADMINISTRATIVE MANAGER

**Office Address:**

800 CENTER ST RM 227

RACINE, WI 53403-1481

**Telephone:** (262) 636 - 9433

**Fax Number:** (262) 636 - 3933

**E-mail Address:**

---

**Name:** MR MIKE KOSTERMAN

**Title:** PLANT SUPERINTENDENT

**Office Address:**

100 HUBBARD STREET

RACINE, WI 53402

**Telephone:** (262) 636 - 9534

**Fax Number:** (262) 636 - 9542

**E-mail Address:**

---

**Name:** MR THOMAS H WHITE

**Title:** GENERAL MANAGER

**Office Address:**

800 CENTER ST RM 227

RACINE, WI 53403-1481

**Telephone:** (262) 636 - 9430

**Fax Number:** (262) 636 - 3933

**E-mail Address:**

---

### IDENTIFICATION AND OWNERSHIP

---

---

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

---

**Name:** MR THOMAS J BUNKER

**Title:** CHIEF OF OPERATIONS

**Office Address:**

800 CENTER STREET  
RACINE, WI 53403-1481

**Telephone:** (262) 636 - 9434

---

**Name of utility commission/committee:** BOARD OF WATER WORKS COMMISSIONERS

---

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

- MR N. OWEN DAVIES, CITIZEN
- MS LORNA J GEORGE, ALDERMAN
- MR RONALD D HART, ALDERMAN
- MR JOHN W KELLOGG, CITIZEN
- MR JOHN ROTE, CITIZEN
- MR JAMES M SMITH, MAYOR
- MR MICHAEL STAECK, CITIZEN

---

**Is sewer service rendered by the utility?** NO

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	11,056,683	10,934,893	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	5,818,424	5,598,837	2
Depreciation Expense (403)	1,226,733	1,114,209	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,413,270	1,345,617	5
<b>Total Operating Expenses</b>	<b>8,458,427</b>	<b>8,058,663</b>	
<b>Net Operating Income</b>	<b>2,598,256</b>	<b>2,876,230</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>2,598,256</b>	<b>2,876,230</b>	
<b>OTHER INCOME</b>			
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)	428,117	636,699	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>428,117</b>	<b>636,699</b>	
<b>Total Income</b>	<b>3,026,373</b>	<b>3,512,929</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>3,026,373</b>	<b>3,512,929</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	909,564	1,164,728	14
Amortization of Debt Discount and Expense (428)	60,112	185,944	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
<b>Total Interest Charges</b>	<b>969,676</b>	<b>1,350,672</b>	
<b>Net Income</b>	<b>2,056,697</b>	<b>2,162,257</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	29,539,757	27,577,500	20
Balance Transferred from Income (433)	2,056,697	2,162,257	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	200,000	200,000	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>31,396,454</b>	<b>29,539,757</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED FROM INVESTMENTS	428,117	5
<b>Total (Acct. 419):</b>	<b>428,117</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
APPROPRIATION OF INCOME BY MUNICIPALITY	200,000	12
<b>Total (Acct. 439)--Debit:</b>	<b>200,000</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	11,056,683	0	0	0	11,056,683	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>11,056,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,056,683</b>	

### 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	2,204,327		2,204,327	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	113,677		113,677	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	201,703		201,703	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	3,481		3,481	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	125,935		125,935	19
<b>Total Payroll</b>	<b>2,649,123</b>	<b>0</b>	<b>2,649,123</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	78,933,977	72,687,253	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	16,038,967	14,858,375	2
<b>Net Utility Plant</b>	<b>62,895,010</b>	<b>57,828,878</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>62,895,010</b>	<b>57,828,878</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,683,236	1,410,797	9
<b>Total Other Property and Investments</b>	<b>1,683,236</b>	<b>1,410,797</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,570,848	(1,774)	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	1,900	2,150	12
Temporary Cash Investments (136)	3,871,593	9,641,375	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,336,054	1,163,148	15
Other Accounts Receivable (143)	848,389	264,274	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	5,000	5,000	17
Receivables from Municipality (145)	1,045,732	1,042,625	18
Materials and Supplies (151-163)	191,709	197,284	19
Prepayments (165)	11,055	8,317	20
Interest and Dividends Receivable (171)	7,564	11,743	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>8,879,844</b>	<b>12,324,142</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	238,422	275,534	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>238,422</b>	<b>275,534</b>	
<b>Total Assets and Other Debits</b>	<b>73,696,512</b>	<b>71,839,351</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	31,396,454	29,539,757	28
<b>Total Proprietary Capital</b>	<b>31,396,454</b>	<b>29,539,757</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	20,501,032	21,600,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>20,501,032</b>	<b>21,600,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,634,846	1,531,951	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	1,219,289	1,176,174	36
Interest Accrued (237)	235,696	258,251	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)		689	40
Miscellaneous Current and Accrued Liabilities (242)	74,707	62,175	41
<b>Total Current and Accrued Liabilities</b>	<b>3,164,538</b>	<b>3,029,240</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	18,634,488	17,670,354	49
<b>Total Liabilities and Other Credits</b>	<b>73,696,512</b>	<b>71,839,351</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	75,167,312	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)	3,766,665				7
<b>Total Utility Plant</b>	<b>78,933,977</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	16,038,967	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>16,038,967</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>62,895,010</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	14,858,375				<b>14,858,375</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	1,226,733				<b>1,226,733</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	48,787				<b>48,787</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
vehicles charged to sewer & operati	100,181				<b>100,181</b>	<b>9</b>
Salvage	47,929				<b>47,929</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>1,423,630</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,423,630</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	239,557				<b>239,557</b>	<b>15</b>
Cost of removal	3,481				<b>3,481</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>243,038</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>243,038</b>	<b>19</b>
<b>Balance End of Year</b>	<b>16,038,967</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,038,967</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**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	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)	
Balance first of year	5,000	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>5,000</b>	

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	191,709	197,284
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
<b>Total Materials and Supplies</b>	<b>191,709</b>	<b>197,284</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Waterworks Revenue Bonds - 1989	6,060	428	58,524	1
Waterworks Revenue Bonds - 1993	4,516	428	43,463	2
Waterworks Revenue Bonds - 1995	7,532	428	114,441	3
Waterworks Revenue Bonds - 1998	40,998	428	0	4
WATERWORKS REVENUE BONDS - 1999	1,006	428	21,994	5
<b>Total</b>			<b>238,422</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	6
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Changes during year (explain):</b>	<b>2</b>
<b>Balance end of year</b>	<b><u>0</u></b>

**BONDS (ACCTS. 221 AND 222)**

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)	
Waterworks Revenue Bonds - 1989	11/01/1989	09/01/2009	7.18%	2,250,000	<b>1</b>
Waterworks Revenue Bonds - 1993	05/01/1993	09/01/2009	5.44%	1,635,000	<b>2</b>
Waterworks Revenue Bonds - 1995	02/01/1995	09/01/2015	6.44%	4,645,000	<b>3</b>
WATERWORKS REVENUE BONDS - 1999	02/10/1999	05/01/2018	2.64%	11,971,032	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>20,501,032</b>	
Total Reacquired Bonds (Account 222)				0	<b>5</b>

**Net amount of bonds outstanding December 31: 20,501,032**

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	1,176,174	1
<b>Accruals:</b>		
Charged water department expense	1,413,269	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
Property tax equivalent on shared meters w/sewer Utility	31,800	5
<b>Total Accruals and other credits</b>	<b>1,445,069</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	1,200,157	6
Social Security taxes	188,262	7
PSC Remainder Assessment	13,535	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>1,401,954</b>	
<b>Balance end of year</b>	<b>1,219,289</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
WATERWORKS REV. BONDS-1989	57,880	170,200	173,650	54,430	1
WATERWORKS REV. BONDS-1993	31,742	93,187	95,229	29,700	2
WATERWORKS REV. BONDS-1995	101,293	301,485	303,885	98,893	3
WATERWORKS REV. BONDS-1998	67,336	67,336	134,672	0	4
WATERWORKS REV. BONDS-1999		277,356	224,683	52,673	5
<b>Subtotal</b>	<b>258,251</b>	<b>909,564</b>	<b>932,119</b>	<b>235,696</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>258,251</b>	<b>909,564</b>	<b>932,119</b>	<b>235,696</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	17,670,354	0	0	0	0	<b>17,670,354</b>	1
<b>Add credits during year:</b>							
For Services	46,417					<b>46,417</b>	2
For Mains	917,717					<b>917,717</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>18,634,488</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,634,488</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	649,946					<b>649,946</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
BOND REDEMPTION FUNDS	1,683,236	3
<b>Total (Acct. 125):</b>	<b>1,683,236</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1,336,054	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>1,336,054</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	528,109	13
Merchandising, jobbing and contract work	320,280	14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>848,389</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
MUNICIPALITY FIRE PROTECTION	1,045,732	16
<b>Total (Acct. 145):</b>	<b>1,045,732</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE, OFFICE EXPENSES, AND POSTAGE	11,055	17
<b>Total (Acct. 165):</b>	<b>11,055</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		24
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	72,275,926	0	0	0	<b>72,275,926</b>	<b>1</b>
Materials and Supplies	194,496	0	0	0	<b>194,496</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	15,448,671	0	0	0	<b>15,448,671</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	18,152,421	0	0	0	<b>18,152,421</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>38,869,330</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,869,330</b>	
Net Operating Income	2,598,256	0	0	0	<b>2,598,256</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>6.68%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.68%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	30,468,105	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>30,468,105</b>	
<b>Net Income</b>		
Net Income	2,056,697	5
<b>Percent Return on Proprietary Capital</b>	<b>6.75%</b>	

---

## 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)

December 28, 2000

Mr. Thomas H. White, General Manager  
Racine Water Works Commission  
800 Center Street, Room 227  
Racine, WI 53403-1481

1999 Analytical Review DWCCA-4900-ELE

Dear Mr. White:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comment.

We noted that the majority of the 6-inch or larger meters reported on the Meters schedule are tested less than required by the Wisconsin Administrative Code. The Code requires 6-inch and larger meters to be tested annually. Please make every effort to test your 6-inch and larger meters annually.

You may consider your review closed. Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at [engele@psc.state.wi.us](mailto:engele@psc.state.wi.us).

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4900.doc

cc: Mayor James M. Smith

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	10,728,825	1
<b>Total Sales of Water</b>	<b>10,728,825</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	203,617	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	38,108	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	86,133	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>327,858</b>	
<b>Total Operating Revenues</b>	<b>11,056,683</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	4,950	8
Pumping Expenses (620-633)	901,111	9
Water Treatment Expenses (640-652)	1,786,506	10
Transmission and Distribution Expenses (660-678)	1,523,837	11
Customer Accounts Expenses (901-905)	224,691	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	1,377,329	14
<b>Total Operation and Maintenance Expenses</b>	<b>5,818,424</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	1,226,733	15
Amortization Expense (404-407)		16
Taxes (408)	1,413,270	17
<b>Total Other Operating Expenses</b>	<b>2,640,003</b>	
<b>Total Operating Expenses</b>	<b>8,458,427</b>	
<b>NET OPERATING INCOME</b>	<b>2,598,256</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	106	8,196	9,636	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>106</b>	<b>8,196</b>	<b>9,636</b>	
Metered Sales to General Customers (461)				
Residential	27,202	2,188,135	3,851,735	4
Commercial	2,858	1,053,998	1,408,194	5
Industrial	346	3,463,357	3,289,451	6
<b>Total Metered Sales to General Customers (461)</b>	<b>30,406</b>	<b>6,705,490</b>	<b>8,549,380</b>	
Private Fire Protection Service (462)	310		102,591	7
Public Fire Protection Service (463)	4		1,108,229	8
Other Sales to Public Authorities (464)	139	327,468	257,602	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	17	729,159	701,387	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>30,982</b>	<b>7,770,313</b>	<b>10,728,825</b>	

**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)	
CALEDONIA UTILITY DISTRICT #1	Rapids & Greenbay; 3Mile & Douglas	98,143	96,370	<b>1</b>
NORTH PARK SANITATION DISTRICT	3Mi & Douglas; Charles; N Main	394,322	377,126	<b>2</b>
STURTEVANT WATER UTILITY	CTH "H" & STH "20"	236,694	227,891	<b>3</b>
<b>Total</b>		<b>729,159</b>	<b>701,387</b>	

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	1,045,733	1
Wholesale fire protection billed	62,496	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>1,108,229</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	203,617	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>203,617</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
LAND RENTAL TO RACINE YACHT CLUB & CELLUAR ANTENNAS ON TANKS	38,108	8
<b>Total Rents from Water Property (472)</b>	<b>38,108</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	86,133	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>86,133</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	4,950	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>4,950</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	47,141	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	489,064	17
Pumping Labor and Expenses (624)	198,144	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	36,675	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	40,249	22
Maintenance of Structures and Improvements (631)	20,647	23
Maintenance of Power Production Equipment (632)	1,762	24
Maintenance of Pumping Equipment (633)	67,429	25
<b>Total Pumping Expenses</b>	<b>901,111</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	44,701	26
Chemicals (641)	239,146	27

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	1,151,687	<b>28</b>
Miscellaneous Expenses (643)	48,368	<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)	40,250	<b>31</b>
Maintenance of Structures and Improvements (651)	56,329	<b>32</b>
Maintenance of Water Treatment Equipment (652)	206,025	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>1,786,506</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	138,833	<b>34</b>
Storage Facilities Expenses (661)	22,101	<b>35</b>
Transmission and Distribution Lines Expenses (662)	180	<b>36</b>
Meter Expenses (663)	89,015	<b>37</b>
Customer Installations Expenses (664)	55,085	<b>38</b>
Miscellaneous Expenses (665)	44,292	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)	105,758	<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	23,662	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	754,191	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	221,529	<b>46</b>
Maintenance of Meters (676)	38,180	<b>47</b>
Maintenance of Hydrants (677)	31,011	<b>48</b>
Maintenance of Miscellaneous Plant (678)		<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>1,523,837</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		<b>50</b>
Meter Reading Labor (902)	71,849	<b>51</b>
Customer Records and Collection Expenses (903)	152,842	<b>52</b>
Uncollectible Accounts (904)		<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>224,691</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	186,004	56
Office Supplies and Expenses (921)	10,323	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	140,155	59
Property Insurance (924)	14,265	60
Injuries and Damages (925)	96,910	61
Employee Pensions and Benefits (926)	730,859	62
Regulatory Commission Expenses (928)	15,114	63
Duplicate Charges--Credit (929)	70,702	64
Miscellaneous General Expenses (930)	21,311	65
Rents (931)	17,915	66
Maintenance of General Plant (932)	215,175	67
<b>Total Administrative and General Expenses</b>	<b>1,377,329</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>5,818,424</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		1,219,290	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		31,800	2
<b>Net property tax equivalent</b>		<b>1,187,490</b>	
Social Security		188,262	3
PSC Remainder Assessment		13,535	4
Other (specify): PROPERTY TAXES - WALKER PROPERTY		23,983	5
<b>Total tax expense</b>		<b><u>1,413,270</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Racine				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.202800				3
County tax rate	mills		4.005700				4
Local tax rate	mills		13.743300				5
School tax rate	mills		9.013800				6
Voc. school tax rate	mills		1.567200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.532800</b>				<b>10</b>
Less: state credit	mills		1.528900				11
<b>Net tax rate</b>	mills		<b>27.003900</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>13.743300</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.581000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>24.324300</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.532800</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.852503</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.003900</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>23.020908</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>72,687,253</b>	72,687,253				22
Materials & Supplies	\$	<b>197,284</b>	197,284				23
<b>Subtotal</b>	\$	<b>72,884,537</b>	<b>72,884,537</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>19,184,481</b>	19,184,481				25
<b>Taxable Assets</b>	\$	<b>53,700,056</b>	<b>53,700,056</b>				<b>26</b>
Assessment Ratio	dec.		0.986301				27
<b>Assessed Value</b>	\$	<b>52,964,419</b>	<b>52,964,419</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>23.020908</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>1,219,289</b>	<b>1,219,289</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	1,075,080					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>1,219,290</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	2,519,377		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	36,217		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>2,555,594</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	901,252		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	630,163		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	3,516,418		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>5,047,833</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	97,359		21
Structures and Improvements (331)	10,470,293	2,445,099	22
Water Treatment Equipment (332)	8,017,580	882,934	23
<b>Total Water Treatment Plant</b>	<b>18,585,232</b>	<b>3,328,033</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	17,115		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)		(1)	2,519,376	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			36,217	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>(1)</b>	<b>2,555,593</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			901,252	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			630,163	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			3,516,418	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>5,047,833</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			97,359	21
Structures and Improvements (331)			12,915,392	22
Water Treatment Equipment (332)			8,900,514	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>21,913,265</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			17,115	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 \$100,000 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,904,700	3,300	26
Transmission and Distribution Mains (343)	30,812,591	1,729,145	27
Fire Mains (344)	0		28
Services (345)	1,751,116	101,655	29
Meters (346)	2,679,712	345,712	30
Hydrants (348)	2,280,872	201,933	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>39,446,106</b>	<b>2,381,745</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	723,096	20,089	34
Office Furniture and Equipment (391)	141,316	19,827	35
Computer Equipment (391.1)	1,105,444	70,970	36
Transportation Equipment (392)	622,386	177,290	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	427,570	24,375	39
Laboratory Equipment (395)	68,031		40
Power Operated Equipment (396)	439,959		41
Communication Equipment (397)	221,974		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>3,749,776</b>	<b>312,551</b>	
<b>Total utility plant in service directly assignable</b>	<b>69,384,541</b>	<b>6,022,329</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>69,384,541</b>	<b>6,022,329</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			1,908,000 26
Transmission and Distribution Mains (343)	38,553		32,503,183 27
Fire Mains (344)			0 28
Services (345)	1,265		1,851,506 29
Meters (346)	192,400		2,833,024 30
Hydrants (348)	7,339		2,475,466 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>239,557</b>	<b>0</b>	<b>41,588,294</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			743,185 34
Office Furniture and Equipment (391)			161,143 35
Computer Equipment (391.1)			1,176,414 36
Transportation Equipment (392)			799,676 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			451,945 39
Laboratory Equipment (395)			68,031 40
Power Operated Equipment (396)			439,959 41
Communication Equipment (397)			221,974 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>4,062,327</b>
<b>Total utility plant in service directly assignable</b>	<b>239,557</b>	<b>(1)</b>	<b>75,167,312</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>239,557</b>	<b>(1)</b>	<b>75,167,312</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	669,947	1.32%	33,255	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	34,453	1.45%	525	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>704,400</b>		<b>33,780</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	459,940	1.96%	17,664	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	625,762	6.67%	4,401	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	1,590,496	3.85%	135,382	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>2,676,198</b>		<b>157,447</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,357,787	1.79%	209,302	16
Water Treatment Equipment (332)	2,239,053	2.50%	211,476	17
<b>Total Water Treatment Plant</b>	<b>3,596,840</b>		<b>420,778</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	964,369	1.96%	37,364	19
Transmission and Distribution Mains (343)	3,597,662	0.72%	227,937	20
Fire Mains (344)	0			21
Services (345)	728,774	2.00%	36,026	22
Meters (346)	259,430	4.13%	113,838	23
Hydrants (348)	367,370	1.33%	31,630	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>5,917,605</b>		<b>446,795</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					703,202	3
314					0	4
315					0	5
316					34,978	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>738,180</b>	
321					477,604	8
322					0	9
323					630,163	10
324					0	11
325					1,725,878	12
326					0	13
327					0	14
328					0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,833,645</b>	
331					1,567,089	16
332					2,450,529	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,017,618</b>	
341					0	18
342					1,001,733	19
343	38,553	2,355			3,784,691	20
344					0	21
345	1,265				763,535	22
346	192,400		47,929		228,797	23
348	7,339	1,126			390,535	24
349					0	25
	<b>239,557</b>	<b>3,481</b>	<b>47,929</b>	<b>0</b>	<b>6,169,291</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	317,158	2.27%	16,642	<b>26</b>
Office Furniture and Equipment (391)	69,297	6.67%	10,087	<b>27</b>
Computer Equipment (391.1)	692,976	14.29%	163,039	<b>28</b>
Transportation Equipment (392)	358,253	20.00%	76,445	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	200,692	5.01%	22,413	<b>31</b>
Laboratory Equipment (395)	28,562	6.67%	4,538	<b>32</b>
Power Operated Equipment (396)	74,420	6.00%	23,737	<b>33</b>
Communication Equipment (397)	221,974	7.69%		<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b><u>1,963,332</u></b>		<b><u>316,901</u></b>	
<b>Total accum. prov. directly assignable</b>	<b>14,858,375</b>		<b>1,375,701</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b><u><u>14,858,375</u></u></b>		 <b><u><u>1,375,701</u></u></b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					333,800	26
391					79,384	27
391.1					856,015	28
392					434,698	29
393					0	30
394					223,105	31
395					33,100	32
396					98,157	33
397					221,974	34
397.1					0	35
398					0	36
399					0	37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,280,233</b>	
	<b>239,557</b>	<b>3,481</b>	<b>47,929</b>	<b>0</b>	<b>16,038,967</b>	
					<b>0</b>	<b>38</b>
	<b>239,557</b>	<b>3,481</b>	<b>47,929</b>	<b>0</b>	<b>16,038,967</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		669,685		669,685	1
February		638,111		638,111	2
March		705,612		705,612	3
April		685,958		685,958	4
May		756,641		756,641	5
June		815,188		815,188	6
July		1,033,214		1,033,214	7
August		1,010,134		1,010,134	8
September		905,088		905,088	9
October		754,126		754,126	10
November		657,781		657,781	11
December		660,414		660,414	12
<b>Total for year</b>	<b>0</b>	<b>9,291,952</b>	<b>0</b>	<b>9,291,952</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				511,850	14
Other utility use explanation:					15
Track Vac, Sludge, Basin Cleaning, and possible venturi meter differences.					
Water pumped into distribution system				8,780,102	16
Less: Water sold				7,770,313	17
Losses and unaccounted for				1,009,789	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 15%, 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				82,729	21
Date of maximum: 7/30/1999					22
Cause of maximum:					23
Air Conditioning & Lawn Watering					
Minimum gallons pumped by all methods in any one day during reporting year				35,320	24
Date of minimum: 1/1/1999					25
Total KWH used for pumping for the year				9,332,603	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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

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)	
LAKE MICHIGAN	1928	1	6,400	29	36	<b>1</b>
LAKE MICHIGAN	1971	1	4,100	23	54	<b>2</b>
LAKE MICHIGAN	1886	1	6,000	39	24	<b>3</b>

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#10	#11	#12	1
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	WORTHINGTON	5
Year Installed	1933	1933	1933	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	7,712	12,918	13,928	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	G.E.	10
Year Installed	1933	1933	1933	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	540	740	950	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2	#3	#4	14
Location	SUCTION WELL	SUCTION WELL	SUCTION WELL	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	PATTERSON	WORTHINGTON	WORTHINGTON	18
Year Installed	1980	1933	1933	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	13,555	10,940	10,955	21
Pump Motor or Standby Engine Mfr	IDEAL	GENERAL ELECTRIC	GENERAL ELECTRIC	23
Year Installed	1980	1933	1933	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	200	200	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5	#9	B-1	1
Location	SUCTION WELL	CLEAR WELL	BASIN SLUDGE	2
Purpose	P	P	P	3
Destination	T	D	T	4
Pump Manufacturer	ALLIS CHALMERS	PATTERSON	MOYNO	5
Year Installed	1958	1980	1991	6
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	17,775	18,878	286	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	IDEAL	RELIANCE ELEC.	9 10
Year Installed	1958	1980	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	1,250	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	B-2	B-3	B-4	14
Location	BASIN SLUDGE	RETENTION BASIN	RETENTION BASIN	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	MOYNO	FLYGT	FLYGT	18
Year Installed	1991	1994	1994	19
Type	OTHER	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	286	620	620	21
Pump Motor or Standby Engine Mfr	RELIANCE ELEC.	RELIANCE ELEC.	RELIANCE ELEC.	22 23
Year Installed	1991	1994	1994	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	20	20	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	F-1	F-2	F-29	1
Location	BACKWASH	BACKWASH	SMALL BACKWASH	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	ALLIS CHAM.	ALLIS CHAM.	ALLIS CHAM.	5
Year Installed	1958	1958	1936	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	9,884	9,884	0	8
Pump Motor or Standby Engine Mfr	ALLIS CHAM.	ALLIS CHAM.	WESTINGHOUSE	9 10
Year Installed	1958	1958	1936	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	300	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	F-3	F-30	F-4	14
Location	BACKWASH	SMALL BACKWASH	SURFACE WASH	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	ALLIS CHALM	AMER. WELL	ALLIS CHAM.	18
Year Installed	1990	1945	1958	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	9,884	0	1,334	21
Pump Motor or Standby Engine Mfr	G.E.	G.E.	ALLIS CHAM.	22 23
Year Installed	1990	1945	1958	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	300	40	100	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	S-1	S-2	S-3	1
Location	STAND PIPE	STAND PIPE	STAND PIPE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	5
Year Installed	1999	1999	1999	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,702	2,754	2,776	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL	U.S. ELECTRICAL	U.S. ELECTRICAL	9 10
Year Installed	1999	1999	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	S-4	S-5	S-6	14
Location	STAND PIPE	STAND PIPE	STAND PIPE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS	GOULDS	GOULDS	18
Year Installed	1981	1981	1981	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,229	2,353	2,248	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	WESTINGHOUSE	22 23
Year Installed	1981	1981	1981	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	100	100	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	CLEARWELL- WEST	CLEARWELL-CENTER	CLEARWELL-EAST	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1921	1939	1958	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	10	10	10	6
Total capacity in gallons	825,400	563,700	1,368,600	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	12.0000	8.0000	20.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

## 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	COOLIDGE AVE	EAST SHORE CLEARWELL	PERRY AVE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	S	3
Year constructed	1958	1928	1931	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	155	10	71	6
Total capacity in gallons	1,500,000	2,338,300	2,750,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	CENTRAL FACILITIES	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000	12.0000	8.0000	12
Is a corrosion control chemical used (yes, no)?	N	Y	N	13
Is water fluoridated (yes, no)?	N	Y	N	14

## 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	REGENCY MALL	SUMMIT AVE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1982	1958	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	141	135	6
Total capacity in gallons	2,000,000	1,500,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000	8.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	N	14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	3.000	2,279	0	0	0	2,279	1	
M	D	4.000	7,318	0	0	0	7,318	2	
M	D	6.000	630,690	0	6,177	0	624,513	3	
M	D	8.000	425,095	8,845	920	0	433,020	4	
M	D	10.000	11,188	0	0	0	11,188	5	
M	D	12.000	218,714	76	72	0	218,718	6	
M	D	16.000	74,186	0	0	0	74,186	7	
M	D	18.000	2,913	0	0	0	2,913	8	
M	D	20.000	8,952	0	0	0	8,952	9	
M	D	24.000	11,013	0	0	0	11,013	10	
P	T	24.000	23,499	0	0	0	23,499	11	
M	D	30.000	6,790	0	0	0	6,790	12	
P	T	30.000	28,872	0	0	0	28,872	13	
P	T	36.000	11,000	0	0	0	11,000	14	
P	T	48.000	1,300	0	0	0	1,300	15	
<b>Total Within Municipality</b>			<b>1,463,809</b>	<b>8,921</b>	<b>7,169</b>	<b>0</b>	<b>1,465,561</b>		
M	D	3.000	619	0	0	0	619	16	
M	D	4.000	793	0	519	0	274	17	
M	D	6.000	52,259	0	114	0	52,145	18	
M	D	8.000	186,749	9,398	0	0	196,147	19	
M	D	10.000	669	27	0	0	696	20	
M	D	12.000	126,248	6,343	0	0	132,591	21	
M	D	15.000	13,001	0	0	0	13,001	22	
M	D	16.000	27,002	992	0	0	27,994	23	
M	D	20.000	833	0	0	0	833	24	
P	T	20.000	11,479	0	0	0	11,479	25	
M	D	24.000	19,086	0	0	0	19,086	26	
P	T	24.000	12,828	0	0	0	12,828	27	
<b>Total Outside of Municipality</b>			<b>451,566</b>	<b>16,760</b>	<b>633</b>	<b>0</b>	<b>467,693</b>		
<b>Total Utility</b>			<b>1,915,375</b>	<b>25,681</b>	<b>7,802</b>	<b>0</b>	<b>1,933,254</b>		

### 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	0.500	159	0	10	0	149		1
L	0.500	4,704	0	0	0	4,704		2
L	0.750	369	0	20	0	349		3
M	0.750	18,842	1	3	0	18,840		4
L	1.000	30	0	0	0	30		5
M	1.000	4,766	217	1	0	4,982		6
L	1.250	25	0	0	0	25		7
M	1.250	83	0	0	0	83		8
L	1.500	6	0	1	0	5		9
M	1.500	424	10	0	0	434		10
M	2.000	391	3	0	0	394		11
M	3.000	68	0	1	0	67		12
M	4.000	149	1	0	0	150		13
M	6.000	153	5	1	0	157		14
M	8.000	114	2	0	0	116		15
M	10.000	4	0	0	0	4		16
M	12.000	22	0	0	0	22		17
M	16.000	2	0	0	0	2		18
<b>Total Utility</b>		<b>30,311</b>	<b>239</b>	<b>37</b>	<b>0</b>	<b>30,513</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	27,333	3,344	3,086	0	27,591	2,679	1
0.750	1,928	152	72	0	2,008	103	2
1.000	663	93	56	0	700	77	3
1.250	76	3	7	0	72	2	4
1.500	472	38	28	0	482	46	5
2.000	422	24	25	0	421	52	6
3.000	113	10	9	0	114	9	7
4.000	65	3	4	0	64	10	8
6.000	44	0	2	(2)	40	2	9
8.000	3	1	0	0	4	0	10
10.000	12	0	0	0	12	0	11
12.000	1	2	0	0	3	0	12
<b>Total:</b>	<b>31,132</b>	<b>3,670</b>	<b>3,289</b>	<b>(2)</b>	<b>31,511</b>	<b>2,980</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	25,207	1,496	62	11	0	815	27,591	1
0.750	1,669	264	31	4	0	40	2,008	2
1.000	279	315	54	17	2	33	700	3
1.250	16	45	8	3	0	0	72	4
1.500	22	358	46	22	0	34	482	5
2.000	9	304	65	28	2	13	421	6
3.000	0	53	27	27	0	7	114	7
4.000	0	13	27	21	0	3	64	8
6.000	0	10	20	6	2	2	40	9
8.000	0	0	2	0	2	0	4	10
10.000	0	0	3	0	7	2	12	11
12.000	0	0	1	0	2	0	3	12
<b>Total:</b>	<b>27,202</b>	<b>2,858</b>	<b>346</b>	<b>139</b>	<b>17</b>	<b>949</b>	<b>31,511</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	814	43	1		856	1
Within Municipality	1,919	31	24		1,926	2
<b>Total Fire Hydrants</b>	<b>2,733</b>	<b>74</b>	<b>25</b>	<b>0</b>	<b>2,782</b>	
<b>Flushing Hydrants</b>						
	310				310	3
<b>Total Flushing Hydrants</b>	<b>310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>310</b>	

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

Number of hydrants operated during year: 555  
 Number of distribution system valves end of year: 5,281  
 Number of distribution valves operated during year: 1,098

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Utility Plant in Service (Page W-08)

Transportation Equipment (392) is over \$100,000 due to the purchase of two additional dump trucks \$ 76,370 each, and one utility van \$ 24,550.

Structures and Improvements (331) and Water Treatment Equipment (332) are over the \$100,000 due to the completion of the Utility's project to extend contact time, resevoir baffling & piping project which started back in 1995.

The total cost of this project which included structures & equipment totaled near \$ 3.2 million.

Lake, River and Other Intakes (313) an adjustment of \$1. was made to the prior year balance to correct a rounding error.

---

### Water Mains (Page W-17)

Water mains added during the year were part of the water utility's capital improvement program with financing from current year revenue and prior year surplus. Water mains added also include mains installed and financed by developers, who then turned them over as contributions-in-aid.

---

### Water Services (Page W-18)

The majority of the additional services were installed and financed by developers, who then turned them over as contributions-in-aid. Our cost basis for these services is our utility's estimated cost to install a particular size service for a a particular year. For the few that are not handled as above, the property owner is invoiced directly for the actual cost.

---

### Meters (Page W-19)

The adjustment of -2 for the 6" meters is for a correction in the prior year counts.

---

### Hydrants and Distribution System Valves (Page W-20)

The hydrants operated during the year represents the number of hydrants operated as part of the Utility's on going hydrant flushing program. An undertermined number of additional hydrants were operated throughout the distribution system in 1999 under misc. situations.

---