



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, 2002

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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: JULIE CRAIG

Title: PARTNER

Office Address: GORDON J. MAIER & CO. LLP

845 WISCONSIN AVE
P.O. BOX 1781
RACINE, WI 53403

Telephone: (262) 634 - 7108 EXT 105

Fax Number: (262) 634 - 5069

E-mail Address: julie@gjmlp.com

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

Name: MICHAEL KROES

Title: PRESIDENT

Office Address:

5606 NORTH MEADOWS DRIVE
RACINE, WI 53401

Telephone: (262) 639 - 2877

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: JULIE CRAIG

Title: PARTNER

Office Address: GORDON J MAIER & CO., LLP

845 WISCONSIN AVE

P.O. BOX 1781

RACINE, WI 53403

Telephone: (262) 634 - 7108 EXT 105

Fax Number: (262) 634 - 5069

E-mail Address: julie@gjmlp.com

Date of most recent audit report: 2/6/2003

Period covered by most recent audit: 12/31/02

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, TREASURER

MR MICHAEL P KROES, PRESIDENT

MS JUDY TOMACHEK, 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. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

| Particulars (a) | This Year (b) | Last Year (c) | |
|--|------------------|------------------|----|
| UTILITY OPERATING INCOME | | | |
| Operating Revenues (400) | 1,294,851 | 1,090,626 | 1 |
| Operating Expenses: | | | |
| Operation and Maintenance Expense (401-402) | 870,609 | 807,569 | 2 |
| Depreciation Expense (403) | 150,984 | 134,066 | 3 |
| Amortization Expense (404-407) | 0 | 0 | 4 |
| Taxes (408) | 8,140 | 13,489 | 5 |
| Total Operating Expenses | 1,029,733 | 955,124 | |
| Net Operating Income | 265,118 | 135,502 | |
| Income from Utility Plant Leased to Others (412-413) | 0 | 0 | 6 |
| Utility Operating Income | 265,118 | 135,502 | |
| OTHER INCOME | | | |
| Income from Merchandising, Jobbing and Contract Work (415-416) | 0 | 0 | 7 |
| Income from Nonutility Operations (417) | 24,484 | (73,922) | 8 |
| Nonoperating Rental Income (418) | 0 | 0 | 9 |
| Interest and Dividend Income (419) | 72,681 | 191,848 | 10 |
| Miscellaneous Nonoperating Income (421) | 0 | 0 | 11 |
| Total Other Income | 97,165 | 117,926 | |
| Total Income | 362,283 | 253,428 | |
| MISCELLANEOUS INCOME DEDUCTIONS | | | |
| Miscellaneous Amortization (425) | 0 | 0 | 12 |
| Other Income Deductions (426) | 45,337 | 5,367 | 13 |
| Total Miscellaneous Income Deductions | 45,337 | 5,367 | |
| Income Before Interest Charges | 316,946 | 248,061 | |
| INTEREST CHARGES | | | |
| Interest on Long-Term Debt (427) | 123,340 | 164,360 | 14 |
| Amortization of Debt Discount and Expense (428) | 3,440 | 8,231 | 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 | 126,780 | 172,591 | |
| Net Income | 190,166 | 75,470 | |
| EARNED SURPLUS | | | |
| Unappropriated Earned Surplus (Beginning of Year) (216) | 2,662,667 | 2,587,197 | 20 |
| Balance Transferred from Income (433) | 190,166 | 75,470 | 21 |
| Miscellaneous Credits to Surplus (434) | 29,011 | 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) | 0 | 0 | 25 |
| Total Unappropriated Earned Surplus End of Year (216) | 2,881,844 | 2,662,667 | |

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 | 24,484 | 3 |
| Total (Acct. 417): | 24,484 | |
| Nonoperating Rental Income (418): | | |
| NONE | | 4 |
| Total (Acct. 418): | 0 | |
| Interest and Dividend Income (419): | | |
| INTEREST INCOME FROM TEMPORARY INVESTMENTS | 52,514 | 5 |
| INTEREST INCOME FROM SPECIAL ASSESSMENTS | 20,167 | 6 |
| Total (Acct. 419): | 72,681 | |
| Miscellaneous Nonoperating Income (421): | | |
| NONE | | 7 |
| Total (Acct. 421): | 0 | |
| Miscellaneous Amortization (425): | | |
| NONE | | 8 |
| Total (Acct. 425): | 0 | |
| Other Income Deductions (426): | | |
| LOSS ON DISPOSAL OF FIXED ASSETS | 44,274 | 9 |
| BANK FEES | 1,063 | 10 |
| Total (Acct. 426): | 45,337 | |
| Miscellaneous Credits to Surplus (434): | | |
| A/R CRESTVIEW FROM 2001 NOT RECORDED | 27,035 | 11 |
| A/R CALEDONIA DISTRICT #1 FROM 2001 NOT RECORDED | 1,976 | 12 |
| Total (Acct. 434): | 29,011 | |
| Miscellaneous Debits to Surplus (435): | | |
| NONE | | 13 |
| Total (Acct. 435)--Debit: | 0 | |
| Appropriations of Surplus (436): | | |
| Detail appropriations to (from) account 215 | | 14 |
| Total (Acct. 436)--Debit: | 0 | |
| Appropriations of Income to Municipal Funds (439): | | |
| NONE | | 15 |
| Total (Acct. 439)--Debit: | 0 | |

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

| Description (a) | Water Utility (b) | Electric Utility (c) | Sewer Utility (Regulated Only) (d) | Gas Utility (e) | Total (f) | |
|--|-------------------------|----------------------------|---|-----------------------|------------------|---|
| Total operating revenues | 1,294,851 | 0 | 0 | 0 | 1,294,851 | 1 |
| Less: interdepartmental sales | 786 | | 0 | 0 | 786 | 2 |
| Less: interdepartmental rents | 0 | 0 | | 0 | 0 | 3 |
| Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.) | 0 | | | | 0 | 4 |
| Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained | | | | | 0 | 5 |
| Other Increases or (Decreases) to Operating Revenues - Specify: | | | | | | |
| . | | | | | 0 | 6 |
| Revenues subject to Wisconsin Remainder Assessment | 1,294,065 | 0 | 0 | 0 | 1,294,065 | |

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 | 91,866 | | 91,866 | 1 |
| Electric operating expenses | | | 0 | 2 |
| Gas operating expenses | | | 0 | 3 |
| Heating operating expenses | | | 0 | 4 |
| Sewer operating expenses | 103,477 | | 103,477 | 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 | 195,343 | 0 | 195,343 | |

BALANCE SHEET

| Assets and Other Debits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|--|-------------------------------|---------------------------------|----|
| UTILITY PLANT | | | |
| Utility Plant (100) | 9,982,677 | 9,218,082 | 1 |
| Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110) | 1,278,128 | 1,157,131 | 2 |
| Net Utility Plant | 8,704,549 | 8,060,951 | |
| OTHER PROPERTY AND INVESTMENTS | | | |
| Nonutility Property (121) | 14,434,268 | 13,903,583 | 3 |
| Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122) | 3,454,741 | 3,286,960 | 4 |
| Net Nonutility Property | 10,979,527 | 10,616,623 | |
| Investment in Municipality (123) | 0 | 0 | 5 |
| Other Investments (124) | 173,107 | 295,433 | 6 |
| Special Funds (125) | 303,902 | 177,911 | 7 |
| Total Other Property and Investments | 11,456,536 | 11,089,967 | |
| CURRENT AND ACCRUED ASSETS | | | |
| Cash and Working Funds (131) | 164,069 | 185,217 | 8 |
| Temporary Cash Investments (132) | 2,786,774 | 2,976,318 | 9 |
| Notes Receivable (141) | 0 | 0 | 10 |
| Customer Accounts Receivable (142) | 281,924 | 265,744 | 11 |
| Other Accounts Receivable (143) | 363,889 | 385,385 | 12 |
| Accumulated Provision for Uncollectible Accounts- -Cr. (144) | 0 | 0 | 13 |
| Receivables from Municipality (145) | 367,204 | 380,889 | 14 |
| Materials and Supplies (150) | 0 | 0 | 15 |
| Prepayments (165) | 11,544 | 9,426 | 16 |
| Other Current and Accrued Assets (170) | | | 17 |
| Total Current and Accrued Assets | 3,975,404 | 4,202,979 | |
| DEFERRED DEBITS | | | |
| Unamortized Debt Discount and Expense (181) | 20,971 | 22,985 | 18 |
| Extraordinary Property Losses (182) | 0 | 0 | 19 |
| Other Deferred Debits (183) | 0 | 0 | 20 |
| Total Deferred Debits | 20,971 | 22,985 | |
| Total Assets and Other Debits | 24,157,460 | 23,376,882 | |

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) | 2,881,844 | 2,662,667 | 23 |
| Total Proprietary Capital | 2,881,844 | 2,662,667 | |
| LONG-TERM DEBT | | | |
| Bonds (221) | 2,110,139 | 2,214,154 | 24 |
| Advances from Municipality (223) | 0 | 0 | 25 |
| Other Long-Term Debt (224) | 0 | 0 | 26 |
| Total Long-Term Debt | 2,110,139 | 2,214,154 | |
| CURRENT AND ACCRUED LIABILITIES | | | |
| Notes Payable (231) | 0 | 0 | 27 |
| Accounts Payable (232) | 40,090 | 61,188 | 28 |
| Payables to Municipality (233) | 260,763 | 303,259 | 29 |
| Customer Deposits (235) | | | 30 |
| Taxes Accrued (236) | 0 | 0 | 31 |
| Interest Accrued (237) | 23,022 | 24,717 | 32 |
| Other Current and Accrued Liabilities (238) | | | 33 |
| Total Current and Accrued Liabilities | 323,875 | 389,164 | |
| DEFERRED CREDITS | | | |
| Unamortized Premium on Debt (251) | 0 | 0 | 34 |
| Customer Advances for Construction (252) | | | 35 |
| Other Deferred Credits (253) | 173,655 | 172,155 | 36 |
| Total Deferred Credits | 173,655 | 172,155 | |
| OPERATING RESERVES | | | |
| Property Insurance Reserve (261) | | | 37 |
| Injuries and Damages Reserve (262) | | | 38 |
| Pensions and Benefits Reserve (263) | 65,174 | 63,163 | 39 |
| Miscellaneous Operating Reserves (265) | | | 40 |
| Total Operating Reserves | 65,174 | 63,163 | |
| CONTRIBUTIONS IN AID OF CONSTRUCTION | | | |
| Contributions in Aid of Construction (271) | 18,602,773 | 17,875,579 | 41 |
| Total Liabilities and Other Credits | 24,157,460 | 23,376,882 | |

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) | 9,971,453 | 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) | 11,224 | | | | 7 |
| Utility Plant Acquisition Adjustments (108) | | | | | 8 |
| Other Utility Plant Adjustments (109) | | | | | 9 |
| Total Utility Plant | 9,982,677 | 0 | 0 | 0 | |
| Accumulated Provision for Depreciation and Amortization: | | | | | |
| Accumulated Provision for Depreciation of Utility Plant in Service (110) | 1,278,128 | 0 | 0 | 0 | 10 |
| Total Accumulated Provision | 1,278,128 | 0 | 0 | 0 | |
| Net Utility Plant | 8,704,549 | 0 | 0 | 0 | |

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

Depreciation Accruals (Credits) during the year:

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

| Particulars (a) | Water (b) | (c) | (d) | (e) | Total (f) | |
|-------------------------------------|------------------|----------|----------|----------|------------------|-----------|
| Balance first of year | 1,157,131 | | | | 1,157,131 | 1 |
| Credits During Year | | | | | | 2 |
| Accruals: | | | | | | 3 |
| Charged depreciation expense (403) | 150,984 | | | | 150,984 | 4 |
| Depreciation expense on meters | | | | | | 5 |
| charged to sewer (see Note 3) | 41 | | | | 41 | 6 |
| Accruals charged other | | | | | | 7 |
| accounts (specify): | | | | | | 8 |
| | | | | | 0 | 9 |
| Salvage | | | | | 0 | 10 |
| Other credits (specify): | | | | | | 11 |
| LOSS ON DISPOSAL | 44,274 | | | | 44,274 | 12 |
| Total credits | 195,299 | 0 | 0 | 0 | 195,299 | 13 |
| Debits during year | | | | | | 14 |
| Book cost of plant retired | 74,302 | | | | 74,302 | 15 |
| Cost of removal | | | | | 0 | 16 |
| Other debits (specify): | | | | | | 17 |
| | | | | | 0 | 18 |
| Total debits | 74,302 | 0 | 0 | 0 | 74,302 | 19 |
| Balance End of Year | 1,278,128 | 0 | 0 | 0 | 1,278,128 | 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 | 13,772,784 | 687,734 | 89,302 | 14,371,216 | 1 |
| Other (specify): | | | | | |
| CONSTRUCTION IN PROGRESS | 130,799 | 405,419 | 473,166 | 63,052 | 2 |
| Total Nonutility Property (121) | 13,903,583 | 1,093,153 | 562,468 | 14,434,268 | |
| Less accum. prov. depr. & amort. (122) | 3,286,960 | 245,485 | 77,704 | 3,454,741 | 3 |
| Net Nonutility Property | 10,616,623 | 847,668 | 484,764 | 10,979,527 | |

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

**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) | | | | |
| 2001 G O REFUNDING PROMISSORY NOTES | 2,014 | 0 | 20,971 | 1 |
| Total | | | <u><u>20,971</u></u> | |
| Unamortized premium on debt (251) | | | | |
| NONE | | | | 2 |
| Total | | | <u><u>0</u></u> | |

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

| Particulars (a) | Amount (b) |
|---------------------------------------|-----------------|
| Balance first of year | 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) | |
|------------------------------------|----------------------|----------------------------|----------------------|-------------------------------------|----------|
| '94 G O PROMISSORY NOTES | 10/01/1994 | 10/01/2002 | 5.01% | 0 | 1 |
| '01 G O REFUNDING PROMISSORY NOTES | 06/01/2001 | 10/01/2014 | 4.27% | 2,110,139 | 2 |
| Total Bonds (Account 221): | | | | 2,110,139 | |

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) |
|--|----------------------|----------------------------|----------------------|-------------------------------------|
|--|----------------------|----------------------------|----------------------|-------------------------------------|

NONE

TAXES ACCRUED (ACCT. 236)

| Particulars (a) | Amount (b) | |
|---|---------------|---|
| Balance first of year | 0 | 1 |
| Accruals: | | |
| Charged water department expense | 8,140 | 2 |
| Charged electric department expense | | 3 |
| Charged sewer department expense | 8,381 | 4 |
| Other (explain): | | |
| NONE | | 5 |
| Total Accruals and other credits | 16,521 | |
| Taxes paid during year: | | |
| County, state and local taxes | | 6 |
| Social Security taxes | 15,409 | 7 |
| PSC Remainder Assessment | 1,112 | 8 |
| Other (explain): | | |
| NONE | | 9 |
| Total payments and other debits | 16,521 | |
| Balance end of year | 0 | |

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 | 0 | 0 | 0 | 0 | 1 |
| 2001 G O REFUNDING PROMISSORY NOTES | 23,172 | 121,795 | 121,945 | 23,022 | 2 |
| '94 G O PROMISSORY NOTES | 1,545 | 1,545 | 3,090 | 0 | 3 |
| Subtotal | 24,717 | 123,340 | 125,035 | 23,022 | |
| Advances from Municipality (223) | | | | | |
| NONE | 0 | | | 0 | 4 |
| Subtotal | 0 | 0 | 0 | 0 | |
| Other Long-Term Debt (224) | | | | | |
| NONE | 0 | | | 0 | 5 |
| Subtotal | 0 | 0 | 0 | 0 | |
| Notes Payable (231) | | | | | |
| NONE | 0 | | | 0 | 6 |
| Subtotal | 0 | 0 | 0 | 0 | |
| Total | 24,717 | 123,340 | 125,035 | 23,022 | |

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 | 6,782,654 | 0 | 0 | 11,092,925 | 0 | 17,875,579 | 1 |
| Add credits during year: | | | | | | | |
| For Services | 61,269 | | | 55,989 | | 117,258 | 2 |
| For Mains | 203,307 | | | 167,060 | | 370,367 | 3 |
| Other (specify): | | | | | | | |
| CONNECTION FEES | 450 | | | 219,050 | | 219,500 | 4 |
| CLS PUMP UPGRADE | | | | 28,881 | | 28,881 | 5 |
| Deduct charges (specify): | | | | | | | |
| ASSESSMENT REIMBURSEMENT-ST. RITA'S | 8,448 | | | 364 | | 8,812 | 6 |
| Balance End of Year | 7,039,232 | 0 | 0 | 11,563,541 | 0 | 18,602,773 | |
| Amount of federal and state grants in aid received for utility construction included in End of Year totals | | | | | | 0 | 7 |

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

| Particulars (a) | Balance End of Year (b) | |
|---|-------------------------------|----|
| Investment in Municipality (123): | | |
| NONE | | 1 |
| Total (Acct. 123): | 0 | |
| Other Investments (124): | | |
| SPECIAL ASSESSMENTS RECEIVABLE | 149,452 | 2 |
| DEFERRED SPECIAL ASSESSMENTS | 23,655 | 3 |
| Total (Acct. 124): | 173,107 | |
| Special Funds (125): | | |
| MAJOR EQUIPMENT REPLACEMENT FUNDS | 175,147 | 4 |
| BOND SINKING FUND | 128,755 | 5 |
| Total (Acct. 125): | 303,902 | |
| Notes Receivable (141): | | |
| NONE | | 6 |
| Total (Acct. 141): | 0 | |
| Customer Accounts Receivable (142): | | |
| Water | 236,204 | 7 |
| Electric | | 8 |
| Sewer (Regulated) | | 9 |
| Other (specify): | | |
| ACCOUNTS RECEIVABLE-VILLAGE OF WIND POINT | 45,720 | 10 |
| Total (Acct. 142): | 281,924 | |
| Other Accounts Receivable (143): | | |
| Sewer (Non-regulated) | 336,684 | 11 |
| Merchandising, jobbing and contract work | | 12 |
| Other (specify): | | |
| ACCOUNTS RECEIVABLE-CRESTVIEW SANITARY/CALEDONIA 1 | 27,205 | 13 |
| Total (Acct. 143): | 363,889 | |
| Receivables from Municipality (145): | | |
| ACCOUNTS RECEIVABLE-TWN OF CALEDONIA/MLLG WIND POINT LEVY | 150,000 | 14 |
| DELINQUENTS PLACED ON TAX ROLL | 86,218 | 15 |
| SPECIAL ASSESSMENTS PLACED ON TAX ROLLRE | 130,986 | 16 |
| Total (Acct. 145): | 367,204 | |
| Prepayments (165): | | |
| PREPAID INSURANCE | 11,544 | 17 |
| Total (Acct. 165): | 11,544 | |

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) | |
|--|-------------------------------|----|
| Extraordinary Property Losses (182): | | |
| NONE | | 18 |
| Total (Acct. 182): | 0 | |
| Other Deferred Debits (183): | | |
| NONE | | 19 |
| Total (Acct. 183): | 0 | |
| Payables to Municipality (233): | | |
| DUE TO RACINE WATER AND WASTEWATER UTILITIES-OTHER GOVT.(RACINE) | 260,763 | 20 |
| Total (Acct. 233): | 260,763 | |
| Other Deferred Credits (253): | | |
| DEFERRED SPECIAL ASSESSMENTS | 23,655 | 21 |
| DEFERRED REVENUE 2002 SEWER LEVY | 150,000 | 22 |
| Total (Acct. 253): | 173,655 | |

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 | 9,412,422 | 0 | 0 | 0 | 9,412,422 | 1 |
| Materials and Supplies | 0 | 0 | 0 | 0 | 0 | 2 |
| Other (specify): | | | | | | |
| NONE | | | | | 0 | 3 |
| Less Average: | | | | | | |
| Reserve for Depreciation | 1,217,629 | 0 | 0 | 0 | 1,217,629 | 4 |
| Customer Advances for Construction | | | | | 0 | 5 |
| Contributions in Aid of Construction | 6,910,943 | 0 | 0 | 0 | 6,910,943 | 6 |
| Other (specify): | | | | | | |
| NONE | | | | | 0 | 7 |
| Average Net Rate Base | 1,283,850 | 0 | 0 | 0 | 1,283,850 | |
| Net Operating Income | 265,118 | 0 | 0 | 0 | 265,118 | 8 |
| Net Operating Income as a percent of Average Net Rate Base | | | | | | |
| | 20.65% | N/A | N/A | N/A | 20.65% | |

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 | 2,772,255 | 3 |
| Other (Specify): | | 4 |
| Total Average Proprietary Capital | 2,772,255 | |
| Net Income | | |
| Net Income | 190,166 | 5 |
| Percent Return on Proprietary Capital | 6.86% | |

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.

PAGE F-02 EARNED SURPLUS- 2001 PRIOR PERIOD ADJUSTMENT FOR 4TH QUARTER 2001 BILLING OF CRESTVIEW FOR \$27,034.90 NOT BOOKED. ALSO, 4TH QUARTER BILLING FOR CALEDONIA DISTRICT #1 FOR 1976.24.

PAGE N-02- SERVICE TO OTHER SYSTEMS WAS REDUCED BY 29,011 FROM 151,404 TO 122,393 BECAUSE OF THE PRIOR PERIOD ADJUSTMENT.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-08)

PAGE F-08- DEPRECIATION EXPENSE ON METERS CHARGED TO SEWER IS \$41. THE SEWER DEPRECIATION EXPENSE IS DECREASED BY \$41 TO OFFSET ON PAGE F-09.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Response received 3/25/04:

1. 53 valves 6" to 12"
2. For interest. Will be recorded in a/c 421 in future.
3. Volume based only applies to non-residential customers (7%).
4. W-5 and W-10, "yes" in future.

no response; review 2003
December 22, 2003

Mr. Douglas T. Kroes, Manager
 North Park Sanitary District
 333 4-1/2 Mile Road
 Racine, WI 53402- Pat, needs zip plus four

2002 Analytical Review DWCCA-4250-ELE

Dear Mr. Kroes:

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

1. On Page W-8, an amount greater than \$50,000 is reported in Account 349 as additions. No explanation was provided. Please furnish an explanation. In addition, this was also a Listing of Edit Check Results item. In the future, please address all edits before the annual report is filed.
2. On PageW-4, an amount is reported in Account 474 described as "WATER TAX LEVY-DUE TO DEBT SERVICE LEVY". Please furnish further detail regarding this amount. Tax levies for operation and maintenance expenses are correctly reported in Account 474. Tax levies for principal payments on debt are more appropriately reported in Account 200. Tax levies for interest payments on debt are more appropriately reported in Account 421.
3. Page iv of the annual report indicates that sewer service is provided. However, costs associated with the water meter such as depreciation and return on meters were not allocated to the sewer department in the 2002 annual report. We noted that this was written about in the 2001 review and the response to the review indicated costs would be allocated in 2002. On Page F-8, \$41 is reported as sewer's share of water meter depreciation. However, our calculation, based on 100% of sewer customers being billed via the water meter would be \$3,695 for the sewer department's share of water meter depreciation. In addition, this was also a Listing of Edit Check Results item. Edit check results should always be responded to before the report is filed. Please explain why the sewer department's share of water meter costs were not reported in Account 110 and Account 474.
4. Footnotes to Pages W-5 and W-10 indicate that the program would not accept 0 for kwh used for pumping on Page W-10. This is not the case. When 0 is entered, a popup appears and indicates that kwh is normally reported. It then asks if the preparer is certain 0 is correct. If the preparer

FINANCIAL SECTION FOOTNOTES

clicks on "yes", the popup goes away and 0 is saved. In the future, please call the helpdesk at (608) 267-2335 with program problems/questions. Program problems should not be addressed via the footnotes.

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

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

WATER OPERATING REVENUES & EXPENSES

| Particulars (a) | Amounts (b) | |
|--|------------------|----|
| Operating Revenues | | |
| Sales of Water | | |
| Sales of Water (460-467) | 1,176,539 | 1 |
| Total Sales of Water | 1,176,539 | |
| Other Operating Revenues | | |
| Forfeited Discounts (470) | 12,223 | 2 |
| Miscellaneous Service Revenues (471) | 2,281 | 3 |
| Rents from Water Property (472) | 0 | 4 |
| Interdepartmental Rents (473) | 0 | 5 |
| Other Water Revenues (474) | 103,808 | 6 |
| Amortization of Construction Grants (475) | 0 | 7 |
| Total Other Operating Revenues | 118,312 | |
| Total Operating Revenues | 1,294,851 | |
| Operation and Maintenance Expenses | | |
| Source of Supply Expenses (600-605) | 616,817 | 8 |
| Pumping Expenses (620-625) | 0 | 9 |
| Water Treatment Expenses (630-635) | 0 | 10 |
| Transmission and Distribution Expenses (640-655) | 135,048 | 11 |
| Customer Accounts Expenses (901-904) | 16,704 | 12 |
| Sales Expenses (910) | 0 | 13 |
| Administrative and General Expenses (920-935) | 102,040 | 14 |
| Total Operation and Maintenance Expenses | 870,609 | |
| Other Operating Expenses | | |
| Depreciation Expense (403) | 150,984 | 15 |
| Amortization Expense (404-407) | | 16 |
| Taxes (408) | 8,140 | 17 |
| Total Other Operating Expenses | 159,124 | |
| Total Operating Expenses | 1,029,733 | |
| NET OPERATING INCOME | 265,118 | |

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

| Particulars (a) | Average No. Customers (b) | Thousands of Gallons of Water Sold (c) | Amounts (d) | |
|---|---------------------------------|--|------------------|----|
| Operating Revenues | | | | |
| Sales of Water | | | | |
| Unmetered Sales to General Customers (460) | | | | |
| Residential | | | | 1 |
| Commercial | | | | 2 |
| Industrial | | | | 3 |
| Total Unmetered Sales to General Customers (460) | 0 | 0 | 0 | |
| Metered Sales to General Customers (461) | | | | |
| Residential | 2,857 | 225,577 | 587,088 | 4 |
| Commercial | 177 | 56,889 | 129,179 | 5 |
| Industrial | 20 | 21,649 | 43,022 | 6 |
| Total Metered Sales to General Customers (461) | 3,054 | 304,115 | 759,289 | |
| Private Fire Protection Service (462) | 28 | | 9,887 | 7 |
| Public Fire Protection Service (463) | 2 | | 208,221 | 8 |
| Other Sales to Public Authorities (464) | 7 | 4,318 | 10,016 | 9 |
| Sales to Irrigation Customers (465) | 4 | 921 | 4,302 | 10 |
| Sales for Resale (466) | 1 | 103,867 | 184,038 | 11 |
| Interdepartmental Sales (467) | 2 | 403 | 786 | 12 |
| Total Sales of Water | 3,098 | 413,624 | 1,176,539 | |

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 | 103,867 | 184,038 | 1 |
| Total | | 103,867 | 184,038 | |

OTHER OPERATING REVENUES (WATER)

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

| Particulars (a) | Amount (b) | |
|--|----------------|----|
| Public Fire Protection Service (463): | | |
| Amount billed (usually per rate schedule F-1 or Fd-1) | 187,660 | 1 |
| Wholesale fire protection billed | 20,561 | 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) | 208,221 | |
| Forfeited Discounts (470): | | |
| Customer late payment charges | 12,223 | 5 |
| Other (specify): | | |
| NONE | | 6 |
| Total Forfeited Discounts (470) | 12,223 | |
| Miscellaneous Service Revenues (471): | | |
| SCRAP IRON | 2,281 | 7 |
| Total Miscellaneous Service Revenues (471) | 2,281 | |
| 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 | 8,808 | 11 |
| WATER TAX LEVY-DUE TO DEBT SERVICE LEVY | 95,000 | 12 |
| Total Other Water Revenues (474) | 103,808 | |
| 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) | 616,817 | 2 |
| Operation Supplies and Expenses (602) | | 3 |
| Maintenance of Water Source Plant (605) | | 4 |
| Total Source of Supply Expenses | 616,817 | |
| 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) | 33,690 | 14 |
| Operation Supplies and Expenses (641) | 2,704 | 15 |
| Maintenance of Distribution Reservoirs and Standpipes (650) | | 16 |
| Maintenance of Mains (651) | 60,186 | 17 |
| Maintenance of Services (652) | 9,261 | 18 |
| Maintenance of Meters (653) | 23,233 | 19 |
| Maintenance of Hydrants (654) | 5,974 | 20 |
| Maintenance of Other Plant (655) | | 21 |
| Total Transmission and Distribution Expenses | 135,048 | |

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) | 4,797 | 22 |
| Accounting and Collecting Labor (902) | 7,767 | 23 |
| Supplies and Expenses (903) | 4,140 | 24 |
| Uncollectible Accounts (904) | | 25 |
| Total Customer Accounts Expenses | 16,704 | |
| SALES EXPENSES | | |
| Sales Expenses (910) | | 26 |
| Total Sales Expenses | 0 | |
| ADMINISTRATIVE AND GENERAL EXPENSES | | |
| Administrative and General Salaries (920) | 12,225 | 27 |
| Office Supplies and Expenses (921) | 12,722 | 28 |
| Administrative Expenses Transferred--Credit (922) | | 29 |
| Outside Services Employed (923) | 20,460 | 30 |
| Property Insurance (924) | 5,392 | 31 |
| Injuries and Damages (925) | | 32 |
| Employee Pensions and Benefits (926) | 42,968 | 33 |
| Regulatory Commission Expenses (928) | | 34 |
| Miscellaneous General Expenses (930) | 2,466 | 35 |
| Transportation Expenses (933) | 4,072 | 36 |
| Maintenance of General Plant (935) | 1,735 | 37 |
| Total Administrative and General Expenses | 102,040 | |
| Total Operation and Maintenance Expenses | 870,609 | |

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 | | 7,028 | 3 |
| PSC Remainder Assessment | | 1,112 | 4 |
| Other (specify): NONE | | | 5 |
| Total tax expense | | 8,140 | |

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) | 114,907 | 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) | 690 | | 114,217 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) | 6,186,401 | 692,013 | 27 |
| Fire Mains (344) | 0 | | 28 |
| Services (345) | 1,561,449 | 346,391 | 29 |
| Meters (346) | 208,208 | 8,129 | 30 |
| Hydrants (348) | 659,532 | 84,981 | 31 |
| Other Transmission and Distribution Plant (349) | 13,432 | 56,743 | 32 |
| Total Transmission and Distribution Plant | 8,743,929 | 1,188,257 | |
| GENERAL PLANT | | | |
| Land and Land Rights (389) | 0 | | 33 |
| Structures and Improvements (390) | 24,185 | | 34 |
| Office Furniture and Equipment (391) | 4,637 | | 35 |
| Computer Equipment (391.1) | 23,066 | 1,118 | 36 |
| Transportation Equipment (392) | 26,412 | | 37 |
| Stores Equipment (393) | 0 | | 38 |
| Tools, Shop and Garage Equipment (394) | 19,151 | | 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) | 12,012 | 2,988 | 44 |
| Other Tangible Property (399) | 0 | | 45 |
| Total General Plant | 109,463 | 4,106 | |
| Total utility plant in service directly assignable | 8,853,392 | 1,192,363 | |
| Common Utility Plant Allocated to Water Department | 0 | | 46 |
| Total utility plant in service | 8,853,392 | 1,192,363 | |

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) | 58,946 | | 6,819,468 27 |
| Fire Mains (344) | | | 0 28 |
| Services (345) | 6,063 | | 1,901,777 29 |
| Meters (346) | 2,159 | | 214,178 30 |
| Hydrants (348) | 3,845 | | 740,668 31 |
| Other Transmission and Distribution Plant (349) | | | 70,175 32 |
| Total Transmission and Distribution Plant | 71,703 | 0 | 9,860,483 |
| GENERAL PLANT | | | |
| Land and Land Rights (389) | | | 0 33 |
| Structures and Improvements (390) | | | 24,185 34 |
| Office Furniture and Equipment (391) | 32 | | 4,605 35 |
| Computer Equipment (391.1) | 1,244 | | 22,940 36 |
| Transportation Equipment (392) | | | 26,412 37 |
| Stores Equipment (393) | | | 0 38 |
| Tools, Shop and Garage Equipment (394) | 903 | | 18,248 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) | 420 | | 14,580 44 |
| Other Tangible Property (399) | | | 0 45 |
| Total General Plant | 2,599 | 0 | 110,970 |
| Total utility plant in service directly assignable | 74,302 | 0 | 9,971,453 |
| Common Utility Plant Allocated to Water Department | | | 0 46 |
| Total utility plant in service | 74,302 | 0 | 9,971,453 |

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

| Sources of Water Supply | | | | | |
|--|------------------------|----------------------|---------------------|----------------------|----|
| Month | Purchased Water | Surface Water | Ground Water | Total Gallons | |
| (a) | Gallons | Gallons | Gallons | All Methods | |
| | (000's) | (000's) | (000's) | (000's) | |
| | (b) | (c) | (d) | (e) | |
| January | | | | 0 | 1 |
| February | | | | 0 | 2 |
| March | 88,387 | | | 88,387 | 3 |
| April | | | | 0 | 4 |
| May | | | | 0 | 5 |
| June | 100,256 | | | 100,256 | 6 |
| July | | | | 0 | 7 |
| August | | | | 0 | 8 |
| September | 164,765 | | | 164,765 | 9 |
| October | | | | 0 | 10 |
| November | | | | 0 | 11 |
| December | 97,007 | | | 97,007 | 12 |
| Total annual pumpage | 450,415 | 0 | 0 | 450,415 | |
| Less: Water sold | | | | 413,624 | 13 |
| Volume pumped but not sold | | | | 36,791 | 14 |
| Volume sold as a percent of volume pumped | | | | 92% | 15 |
| Volume used for water production, water quality and system maintenance | | | | 714 | 16 |
| Volume related to equipment/system malfunction | | | | 2,034 | 17 |
| Non-utility volume NOT included in water sales | | | | 0 | 18 |
| Total volume not sold but accounted for | | | | 2,748 | 19 |
| Volume pumped but unaccounted for | | | | 34,043 | 20 |
| Percent of water lost | | | | 8% | 21 |
| If more than 25%, indicate causes and state what action has been taken to reduce water loss: | | | | | 22 |
| Maximum gallons pumped by all methods in any one day during reporting year (000 gal.) | | | | | 23 |
| Date of maximum: | | | | | 24 |
| Cause of maximum: | | | | | 25 |
| Minimum gallons pumped by all methods in any one day during reporting year (000 gal.) | | | | | 26 |
| Date of minimum: | | | | | 27 |
| Total KWH used for pumping for the year | | | | 0 | 28 |
| If water is purchased: Vendor Name: CRESTVIEW SANITARY / RACINE WATER UTILITY | | | | | 29 |
| Point of Delivery: 7 MILE RD, CHARLES ST, MAIN ST | | | | | 30 |

SOURCES OF WATER SUPPLY - GROUND WATERS

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

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) |
|----------------------------------|-----------------------------|-----------------------------|-----------------------------|
|----------------------------------|-----------------------------|-----------------------------|-----------------------------|

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) |
|----------------------------------|-----------------------------|-----------------------------|-----------------------------|
|----------------------------------|-----------------------------|-----------------------------|-----------------------------|

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 | 240 | 0 | 60 | 0 | 180 | 1 |
| P | D | 4.000 | 0 | 0 | 0 | 0 | 0 | 2 |
| M | D | 6.000 | 56,333 | 0 | 4,837 | 0 | 51,496 | 3 |
| P | D | 6.000 | 22,408 | 0 | 0 | 0 | 22,408 | 4 |
| M | D | 8.000 | 51,232 | 90 | 4,319 | 0 | 47,003 | 5 |
| P | D | 8.000 | 35,007 | 11,329 | 0 | 0 | 46,336 | 6 |
| M | D | 10.000 | 7,565 | 0 | 0 | 0 | 7,565 | 7 |
| M | T | 12.000 | 52,116 | 0 | 866 | 0 | 51,250 | 8 |
| P | T | 12.000 | 13,749 | 866 | 0 | 0 | 14,615 | 9 |
| M | T | 20.000 | 9,451 | 0 | 0 | 0 | 9,451 | 10 |
| Total Within Municipality | | | 248,101 | 12,285 | 10,082 | 0 | 250,304 | |
| Total Utility | | | 248,101 | 12,285 | 10,082 | 0 | 250,304 | |

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 | 546 | 0 | 60 | 0 | 486 | | 1 |
| M | 1.000 | 2,451 | 75 | 0 | 0 | 2,526 | 98 | 2 |
| P | 1.000 | | 45 | | | 45 | | 3 |
| M | 1.250 | 18 | 0 | 0 | 0 | 18 | | 4 |
| P | 1.250 | | 19 | | | 19 | | 5 |
| P | 1.500 | 3 | 7 | 0 | 0 | 10 | | 6 |
| M | 1.500 | 33 | 0 | 0 | 0 | 33 | | 7 |
| P | 2.000 | | 5 | | | 5 | | 8 |
| M | 2.000 | 13 | 0 | 2 | 0 | 11 | | 9 |
| M | 4.000 | 7 | 0 | 0 | 0 | 7 | | 10 |
| P | 4.000 | | 1 | | | 1 | | 11 |
| P | 6.000 | 4 | 6 | 0 | 0 | 10 | | 12 |
| M | 6.000 | 11 | 0 | 4 | 0 | 7 | | 13 |
| P | 8.000 | | 1 | | | 1 | | 14 |
| M | 8.000 | 4 | 0 | 0 | 0 | 4 | | 15 |
| Total Utility | | 3,090 | 159 | 66 | 0 | 3,183 | 98 | |

METERS

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

Number of Utility-Owned Meters

| Size of Meter (a) | First of Year (b) | Added During Year (c) | Retired During Year (d) | Adjustments Increase or (Decrease) (e) | End of Year (f) | Tested During Year (g) | |
|-------------------|-------------------|-----------------------|-------------------------|--|-----------------|------------------------|----|
| 0.625 | 2,916 | 117 | 33 | 0 | 3,000 | 377 | 1 |
| 0.750 | 40 | 3 | 0 | 0 | 43 | 3 | 2 |
| 1.000 | 43 | 2 | 0 | (1) | 44 | 2 | 3 |
| 1.250 | 1 | 0 | 0 | 0 | 1 | 0 | 4 |
| 1.500 | 34 | 0 | 2 | 1 | 33 | 19 | 5 |
| 2.000 | 8 | 1 | 2 | 1 | 8 | 2 | 6 |
| 3.000 | 9 | 0 | 0 | 0 | 9 | 1 | 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: | 3,056 | 123 | 37 | 1 | 3,143 | 407 | |

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 | 2,836 | 88 | 9 | 0 | 0 | 67 | 3,000 | 1 |
| 0.750 | 17 | 10 | 4 | 1 | 1 | 10 | 43 | 2 |
| 1.000 | 4 | 31 | 5 | 1 | 0 | 3 | 44 | 3 |
| 1.250 | 0 | 1 | 0 | 0 | 0 | 0 | 1 | 4 |
| 1.500 | 0 | 31 | 0 | 2 | 0 | 0 | 33 | 5 |
| 2.000 | 0 | 5 | 1 | 2 | 0 | 0 | 8 | 6 |
| 3.000 | 0 | 8 | 1 | 0 | 0 | 0 | 9 | 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: | 2,857 | 176 | 20 | 7 | 3 | 80 | 3,143 | |

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 | 475 | 27 | 10 | | 492 | 2 |
| Total Fire Hydrants | 475 | 27 | 10 | 0 | 492 | |
| Flushing Hydrants | | | | | | |
| | 0 | | | | 0 | 3 |
| Total Flushing Hydrants | 0 | 0 | 0 | 0 | 0 | |

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

| | |
|---|-----|
| Number of hydrants operated during year: | 418 |
| Number of distribution system valves end of year: | 644 |
| Number of distribution valves operated during year: | 0 |

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

PAGE W-05- EMPLOYEE PENSION AND BENEFITS- THIS ACCOUNT HAS INCREASED DUE TO A 50% INCREASE RELATED TO EMPLOYEE INSURANCE PREMIUMS.

PAGE W-05- LINE (622)-FUEL OR POWER PURCHASED FOR PUMPING IS ZERO AND TOTAL KWH USED FOR PUMPING IS 1 BECAUSE THE FORM WILL NOT ACCEPT ZERO

Water Utility Plant in Service (Page W-08)

PAGE W-08- SEE DEPRECIATION SCHEDULE

Pumping and Purchased Water Statistics (Page W-10)

Page W-10- Line 16- VOLUME RELATED TO WATER SYSTEM FLUSHING

Page W-10- Line 17- VOLUME RELATED TO ACCOUNTABLE WATER LOSS ESTIMATES DUE TO WATER MAIN/WATER SERVICE FAILURES

Page W-10- Line 28- FUEL OR POWER PURCHASED FOR PUMPING IS ZERO AND TOTAL KWH USED FOR PUMPING IS 1 BECAUSE THE FORM WILL NOT ACCEPT ZERO

Water Mains (Page W-15)

Page W-15-THE ADDITIONS ARE FINANCED BY CONTRIBUTIONS BY DEVELOPERS

Water Services (Page W-16)

PAGE W-16- THE NET ADDITIONS ARE FINANCED BY CONTRIBUTION BY DEVELOPERS

Meters (Page W-17)

PAGE W-17- ADJUSTMENT OF (1) 1" METER IS A STOCK ADJUSTMENT. ADJUSTMENT OF 1-1.5", 1-2", METERS ARE RECORD CORRECTIONS.

Hydrants and Distribution System Valves (Page W-18)

PAGE W-18 THE NUMBER OF DISTRIBUTION VALVES OPERATED DURING THE YEAR ARE ZERO BECAUSE THE DISTRICT HAS A POLICY OF ANNUALLY ALTERNATING HYDRANT & DISTRIBUTION VALVE MAINTENANCE.

SEWER OPERATING REVENUES & EXPENSES

| Particulars (a) | Amounts (b) | |
|---|------------------|----|
| Operating Revenues | | |
| Sewage Operating Revenues | | |
| Sewage Operating Revenues (621-626) | 1,252,252 | 1 |
| Total Sewage Operating Revenues | 1,252,252 | |
| Other Operating Revenues | | |
| Forfeited Discounts (631) | 13,479 | 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) | 10,510 | 6 |
| Amortization of Construction Grants (636) | 0 | 7 |
| Total Other Operating Revenues | 29,989 | |
| Total Operating Revenues | 1,282,241 | |
| Operation and Maintenance Expenses | | |
| Operation Expenses (820-829) | 710,912 | 8 |
| Maintenance Expenses (831-834) | 170,581 | 9 |
| Customer Accounting & Collection Expenses (840-843) | 12,445 | 10 |
| Administrative and General Expenses (850-857) | 111,313 | 11 |
| Total Operation and Maintenance Expenses | 1,005,251 | |
| Other Operating Expenses | | |
| Depreciation Expense (403) | 245,527 | 12 |
| Amortization Expense (404) | | 13 |
| Taxes (408) | 8,381 | 14 |
| Total Other Operating Expenses | 253,908 | |
| Total Operating Expenses | 1,259,159 | |
| NET OPERATING INCOME | 23,082 | |

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) |
|--------------------|------------------------------|------------------------------------|----------------|
|--------------------|------------------------------|------------------------------------|----------------|

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) |
|-------------|--|----------------------|---------------------|-----------------------|
| 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 | 13,479 | 1 |
| Other (specify): | | |
| NONE | | 2 |
| Total Customers Forfeited Discounts (631) | 13,479 | |
| 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): | | |
| SEWER CLEANING, LIFT STATION MAINTENANCE, BILLING STATEMENT FEES | 10,510 | 6 |
| Total Miscellaneous Operating Revenues (635) | 10,510 | |
| Amortization of Construction Grants (636): | | |
| NONE | | 7 |
| 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) | 32,563 | 1 |
| Power and Fuel for Pumping (821) | 23,561 | 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) | 648,529 | 8 |
| Transportation Expenses (828) | 6,259 | 9 |
| Rents (829) | | 10 |
| Total Operation Expenses | 710,912 | |
| MAINTENANCE EXPENSES | | |
| Maintenance of Sewage Collection System (831) | 109,278 | 11 |
| Maintenance of Collection System Pumping Equipment (832) | 57,342 | 12 |
| Maintenance of Treatment and Disposal Plant Equipment (833) | | 13 |
| Maintenance of General Plant Structures and Equipment (834) | 3,961 | 14 |
| Total Maintenance Expenses | 170,581 | |
| CUSTOMER ACCOUNTING & COLLECTION EXPENSES | | |
| Billing, Collecting and Accounting (840) | 12,445 | 15 |
| Flat Rate Inspections (841) | | 16 |
| Meter Reading (842) | | 17 |
| Uncollectible Accounts (843) | | 18 |
| Total Customer Accounting & Collection Expenses | 12,445 | |
| ADMINISTRATIVE AND GENERAL EXPENSES | | |
| Administrative and General Salaries (850) | 12,752 | 19 |
| Office Supplies and Expenses (851) | 7,593 | 20 |
| Outside Services Employed (852) | 21,726 | 21 |
| Insurance Expense (853) | 10,402 | 22 |
| Employees Pensions and Benefits (854) | 49,501 | 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) | 9,339 |
| Rents (857) | 26 |
| Total Administrative and General Expenses | <u>111,313</u> |
| Total Operation and Maintenance Expenses | <u><u>1,005,251</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 | | 8,381 | 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>8,381</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) | 567,533 | 177,948 | 5 |
| Service Connections, Traps, and Accessories (312) | 1,406,170 | 84,094 | 6 |
| Collecting Mains and Accessories (313) | 5,153,641 | 405,007 | 7 |
| Interceptor Mains and Accessories (314) | 2,110,386 | | 8 |
| Force Mains (315) | 3,067,715 | 6,041 | 9 |
| Other Collecting System Equipment (316) | 1,739 | 2,135 | 10 |
| Total Collection System | 12,323,263 | 675,225 | |
| 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) | 553,554 | 5,735 | 14 |
| Other Power Pumping Equipment (324) | 102,093 | 5,656 | 15 |
| Miscellaneous Pumping Equipment (325) | 111,804 | | 16 |
| Total Collection System Pumping Installations | 1,116,125 | 11,391 | |
| 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) | | | 745,481 | 5 |
| Service Connections, Traps, and Accessories (312) | 2,520 | | 1,487,744 | 6 |
| Collecting Mains and Accessories (313) | 15,223 | | 5,543,425 | 7 |
| Interceptor Mains and Accessories (314) | | | 2,110,386 | 8 |
| Force Mains (315) | 2,000 | | 3,071,756 | 9 |
| Other Collecting System Equipment (316) | | | 3,874 | 10 |
| Total Collection System | 19,743 | 0 | 12,978,745 | |
| COLLECTION SYSTEM PUMPING INSTALLATIONS | | | | |
| Land and Land Rights (320) | | | 0 | 11 |
| Structures and Improvements (321) | | | 0 | 12 |
| Receiving Wells (322) | 6,067 | | 342,607 | 13 |
| Electric Pumping Equipment (323) | 7,567 | | 551,722 | 14 |
| Other Power Pumping Equipment (324) | 53,028 | | 54,721 | 15 |
| Miscellaneous Pumping Equipment (325) | | | 111,804 | 16 |
| Total Collection System Pumping Installations | 66,662 | 0 | 1,060,854 | |
| 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 | 13,439,388 | 686,616 | |
| Common Utility Plant Allocated to Sewer Department | 333,396 | 1,118 | 36 |
| Total utility plant in service | 13,772,784 | 687,734 | |

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>86,405</u> | <u>0</u> | <u>14,039,599</u> |
| Common Utility Plant Allocated to Sewer Department | 2,896 | | 331,618 36 |
| Total utility plant in service | <u>89,301</u> | <u>0</u> | <u>14,371,217</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 | 2,534 | 89 | 14 | 0 | 2,609 | 24 | 1 |
| Sewer | 6.000 | 1,260 | 17 | 3 | 0 | 1,274 | | 2 |
| Sewer | 8.000 | 1 | 0 | 0 | 0 | 1 | | 3 |
| Total Utility | | 3,795 | 106 | 17 | 0 | 3,884 | 24 | |

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 | 6,438 | 0 | 0 | 0 | 6,438 | 1 |
| 8.000 | 223,640 | 5,429 | 1,600 | 0 | 227,469 | 2 |
| 10.000 | 27,417 | 0 | 0 | 0 | 27,417 | 3 |
| 12.000 | 17,026 | 0 | 0 | 0 | 17,026 | 4 |
| 15.000 | 10,853 | 0 | 0 | 0 | 10,853 | 5 |
| 18.000 | 14,882 | 0 | 0 | 0 | 14,882 | 6 |
| 21.000 | 1,474 | 0 | 0 | 0 | 1,474 | 7 |
| 24.000 | 4,138 | 0 | 0 | 0 | 4,138 | 8 |
| 27.000 | 3,124 | 0 | 0 | 0 | 3,124 | 9 |
| 30.000 | 25,799 | 0 | 0 | 0 | 25,799 | 10 |
| 36.000 | 2,622 | 0 | 0 | 0 | 2,622 | 11 |
| Total Utility | 337,413 | 5,429 | 1,600 | 0 | 341,242 | |