



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, 1998

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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: (414) 636 - 9430

Fax Number: (414) 636 - 3933

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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

Name: LESLIE, HAMILTON, BRASHAW & GARRITY, PC

Title:

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

840 LAKE AVENUE
P.O. BOX 366
RACINE, WI 53401

Telephone: (414) 637 - 9766

Fax Number: (414) 637 - 3055

E-mail Address:

Date of most recent audit report: 4/1/1999

Period covered by most recent audit: JANUARY 1 THRU DECEMBER 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JOHN W KELLOGG

Title: SECRETARY

Office Address:

800 CENTER ST RM 227
RACINE, WI 53403-1481

Telephone: (414) 636 - 9181

Fax Number: (414) 636 - 3933

E-mail Address:

Name: RICHARD E F HOLDRUP

Title: VICE-PRESIDENT

Office Address:

800 CENTER ST RM 227
RACINE, WI 53403-1481

Telephone: (414) 636 - 9181

Fax Number: (414) 636 - 3933

E-mail Address:

Name: RONALD D HART

Title: PRESIDENT

Office Address:

800 CENTER ST RM 227
RACINE, WI 53403-1481

Telephone: (414) 636 - 9181

Fax Number: (414) 636 - 3933

E-mail Address:

Name: THOMAS H WHITE

Title: GENERAL MANAGER

Office Address:

800 CENTER ST RM 227
RACINE, WI 53403-1481

Telephone: (414) 636 - 9430

Fax Number: (414) 636 - 3933

E-mail Address:

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 RICHARD E F HOLDRUP, CITIZEN
- MR JOHN W KELLOGG, CITIZEN
- MR JAMES M SMITH, MAYOR

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?

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: [REDACTED]

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	10,934,893	10,458,256	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,598,837	5,224,660	2
Depreciation Expense (403)	1,114,209	1,005,399	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,345,617	1,238,512	5
Total Operating Expenses	8,058,663	7,468,571	
Net Operating Income	2,876,230	2,989,685	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,876,230	2,989,685	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	636,699	731,445	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	636,699	731,445	
Total Income	3,512,929	3,721,130	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	3,512,929	3,721,130	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,164,728	1,171,877	14
Amortization of Debt Discount and Expense (428)	185,944	85,470	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	1,350,672	1,257,347	
Net Income	2,162,257	2,463,783	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	27,577,500	25,273,717	20
Balance Transferred from Income (433)	2,162,257	2,463,783	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	160,000	25
Total Unappropriated Earned Surplus End of Year (216)	29,539,757	27,577,500	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest Earned from Investments	636,699	5
Total (Acct. 419):	636,699	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Appropriation of Income by Municipality	200,000	12
Total (Acct. 439)--Debit:	200,000	

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 and 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	10,934,893	0	0	0	10,934,893	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	10,934,893	0	0	0	10,934,893	

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	2,132,914		2,132,914	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	123,084		123,084	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	195,173		195,173	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	1,473		1,473	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	99,099		99,099	19
Total Payroll	2,551,743	0	2,551,743	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	72,687,253	69,048,156	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	14,858,375	13,867,905	2
Net Utility Plant	57,828,878	55,180,251	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	57,828,878	55,180,251	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,410,797	1,512,853	9
Total Other Property and Investments	1,410,797	1,512,853	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(1,774)	281,458	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	2,150	2,150	12
Temporary Cash Investments (136)	9,641,375	9,565,289	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,163,148	1,103,446	15
Other Accounts Receivable (143)	264,274	356,155	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	5,000	5,000	17
Receivables from Municipality (145)	1,042,625	1,039,800	18
Materials and Supplies (151-163)	197,284	210,660	19
Prepayments (165)	8,317	11,803	20
Interest and Dividends Receivable (171)	11,743	38,446	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	12,324,142	12,604,207	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	275,534	297,489	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	275,534	297,489	
Total Assets and Other Debits	71,839,351	69,594,800	

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	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	29,539,757	27,577,500	28
Total Proprietary Capital	29,539,757	27,577,500	
LONG-TERM DEBT			
Bonds (221-222)	21,600,000	21,800,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	21,600,000	21,800,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,531,951	1,387,852	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	1,176,174	1,075,080	36
Interest Accrued (237)	258,251	385,894	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	689	405	40
Miscellaneous Current and Accrued Liabilities (242)	62,175	104,944	41
Total Current and Accrued Liabilities	3,029,240	2,954,175	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)		30,175	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	30,175	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	17,670,354	17,232,950	49
Total Liabilities and Other Credits	71,839,351	69,594,800	

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)	69,384,541	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)	3,302,712				7
Total Utility Plant	72,687,253	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	14,858,375	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
Total Accumulated Provision	14,858,375	0	0	0	
Net Utility Plant	57,828,878	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	13,867,905				13,867,905	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,114,209				1,114,209	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	46,777				46,777	6
Accruals charged other						7
accounts (specify):						8
Power Operated & Trans. Equip.	93,019				93,019	9
Salvage	95,101				95,101	10
Other credits (specify):						11
					0	12
Total credits	1,349,106	0	0	0	1,349,106	13
Debits during year						14
Book cost of plant retired	357,163				357,163	15
Cost of removal	1,473				1,473	16
Other debits (specify):						17
					0	18
Total debits	358,636	0	0	0	358,636	19
Balance End of Year	14,858,375	0	0	0	14,858,375	20
						21
						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	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year	5,000	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>5,000</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 (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	197,284	210,660
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	197,284	210,660

**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)				
Waterworks Revenue Bonds - 1989	6,060	428	64,584	1
Waterworks Revenue Bonds - 1993	4,516	428	47,979	2
Waterworks Revenue Bonds - 1995	7,318	428	121,973	3
Waterworks Revenue Bonds - 1996	45,058	428	0	4
Waterworks Revenue Bonds - 1998	122,993	428	40,998	5
Total			275,534	
Unamortized premium on debt (251)				
NONE	0	0	0	6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

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

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%	2,400,000	1
Waterworks Revenue Bonds - 1993	05/01/1993	09/01/2009	5.44%	1,760,000	2
Waterworks Revenue Bonds - 1995	02/01/1995	09/01/2015	6.44%	4,765,000	3
Waterworks Revenue Bonds - 1998	08/15/1998	02/15/2001	4.25%	12,675,000	4
Total Bonds (Account 221):				21,600,000	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 21,600,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,075,080	1
Accruals:		
Charged water department expense	1,345,617	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Property Tax Equivalent on shared Meters w/Sewer Utility	30,825	5
Total Accruals and other credits	1,376,442	
Taxes paid during year:		
County, state and local taxes	1,075,080	6
Social Security taxes	186,082	7
PSC Remainder Assessment	14,186	8
Other (explain):		
NONE		9
Total payments and other debits	1,275,348	
Balance end of year	1,176,174	

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)					
WATERWORKS REV. BONDS-1989	61,280	180,450	183,850	57,880	1
WATERWORKS REV. BONDS-1993	33,621	98,985	100,864	31,742	2
WATERWORKS REV. BONDS-1995	103,493	308,285	310,485	101,293	3
WATERWORKS REV. BONDS-1996	187,500	375,000	562,500	0	4
WATERWORKS REV. BONDS-1998		202,008	134,672	67,336	5
Subtotal	385,894	1,164,728	1,292,371	258,251	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	385,894	1,164,728	1,292,371	258,251	

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	17,232,950	0	0	0	0	17,232,950	1
Add credits during year:							
For Services	36,354					36,354	2
For Mains	401,050					401,050	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	17,670,354	0	0	0	0	17,670,354	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	649,946					649,946	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
Bond Redemption Funds	1,410,797	3
Total (Acct. 125):	1,410,797	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,163,148	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	1,163,148	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	254,228	14
Other (specify):		
Misc. City of Racine	10,046	15
Total (Acct. 143):	264,274	

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)	
Receivables from Municipality (145):		
Municipality Fire Protection	1,042,625	16
Total (Acct. 145):	1,042,625	
Prepayments (165):		
Prepaid Insurance, Office Expenses, and Postage	8,317	17
Total (Acct. 165):	8,317	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	63,720,853	0	0	0	63,720,853	1
Materials and Supplies	203,972	0	0	0	203,972	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	14,363,140	0	0	0	14,363,140	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	17,451,652	0	0	0	17,451,652	6
Other (specify):					0	7
Average Net Rate Base	32,110,033	0	0	0	32,110,033	
Net Operating Income	2,876,230	0	0	0	2,876,230	8
Net Operating Income as a percent of Average Net Rate Base	8.96%	N/A	N/A	N/A	8.96%	

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	28,558,628	3
Other (Specify):		4
Total Average Proprietary Capital	28,558,628	
Net Income		
Net Income	2,162,257	5
Percent Return on Proprietary Capital	7.57%	

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 (Page iv)

May 13, 1999

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

1998 Analytical Review DWCCA-4900-ELE

Dear Mr. White:

The Public Service Commission has completed their analytical review of your 1998 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. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	10,653,831	1
Total Sales of Water	10,653,831	
Other Operating Revenues		
Forfeited Discounts (470)	197,186	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	3,151	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	80,725	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	281,062	
Total Operating Revenues	10,934,893	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	880,788	9
Water Treatment Expenses (640-652)	1,641,558	10
Transmission and Distribution Expenses (660-678)	1,365,851	11
Customer Accounts Expenses (901-905)	221,261	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	1,489,379	14
Total Operation and Maintenance Expenses	5,598,837	
Other Operating Expenses		
Depreciation Expense (403)	1,114,209	15
Amortization Expense (404-407)		16
Taxes (408)	1,345,617	17
Total Other Operating Expenses	2,459,826	
Total Operating Expenses	8,058,663	
NET OPERATING INCOME	2,876,230	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	65	7,705	9,801	2
Industrial				3
Total Unmetered Sales to General Customers (460)	65	7,705	9,801	
Metered Sales to General Customers (461)				
Residential	27,062	2,107,772	3,718,619	4
Commercial	2,863	1,060,262	1,400,835	5
Industrial	336	3,628,922	3,380,277	6
Total Metered Sales to General Customers (461)	30,261	6,796,956	8,499,731	
Private Fire Protection Service (462)	291		106,332	7
Public Fire Protection Service (463)	4		1,102,725	8
Other Sales to Public Authorities (464)	132	303,851	271,801	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	14	690,881	663,441	11
Interdepartmental Sales (467)				12
Total Sales of Water	30,767	7,799,393	10,653,831	

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	89,530	88,264	1
NORTH PARK SANITATION DISTRICT	3Mi & Douglas; Charles; N Main	381,209	364,785	2
STURTEVANT WATER UTILITY	CTH "H" & STH "20"	220,142	210,392	3
Total		690,881	663,441	

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)	1,042,625	1
Wholesale fire protection billed	60,100	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)	1,102,725	
Forfeited Discounts (470):		
Customer late payment charges	197,186	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	197,186	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
Land Rental to Racine Yacht Club & Cellular Antennas on Tanks	3,151	8
Total Rents from Water Property (472)	3,151	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	80,725	10
Other (specify): NONE		11
Total Other Water Revenues (474)	80,725	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
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)		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
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	47,302	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	471,461	17
Pumping Labor and Expenses (624)	185,403	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	32,172	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	37,975	22
Maintenance of Structures and Improvements (631)	18,679	23
Maintenance of Power Production Equipment (632)	3,188	24
Maintenance of Pumping Equipment (633)	84,608	25
Total Pumping Expenses	880,788	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	42,941	26
Chemicals (641)	225,896	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)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	982,394	28
Miscellaneous Expenses (643)	46,085	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	37,975	31
Maintenance of Structures and Improvements (651)	75,552	32
Maintenance of Water Treatment Equipment (652)	230,715	33
Total Water Treatment Expenses	1,641,558	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	148,172	34
Storage Facilities Expenses (661)	20,437	35
Transmission and Distribution Lines Expenses (662)	180	36
Meter Expenses (663)	85,835	37
Customer Installations Expenses (664)	56,421	38
Miscellaneous Expenses (665)	28,192	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	104,953	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	15,743	43
Maintenance of Transmission and Distribution Mains (673)	559,034	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	250,084	46
Maintenance of Meters (676)	34,610	47
Maintenance of Hydrants (677)	62,190	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	1,365,851	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	66,246	51
Customer Records and Collection Expenses (903)	155,015	52
Uncollectible Accounts (904)		53

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)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	221,261	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	186,372	56
Office Supplies and Expenses (921)	12,859	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	113,515	59
Property Insurance (924)	13,770	60
Injuries and Damages (925)	94,113	61
Employee Pensions and Benefits (926)	912,532	62
Regulatory Commission Expenses (928)	2,254	63
Duplicate Charges--Credit (929)	60,554	64
Miscellaneous General Expenses (930)	15,650	65
Rents (931)	17,715	66
Maintenance of General Plant (932)	181,153	67
Total Administrative and General Expenses	1,489,379	
 Total Operation and Maintenance Expenses	 5,598,837	

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		1,176,174	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		30,825	2
Net property tax equivalent		1,145,349	
Social Security		186,082	3
PSC Remainder Assessment		14,186	4
Other (specify): NONE			5
Total tax expense		<u>1,345,617</u>	

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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199900				3
County tax rate	mills		3.949300				4
Local tax rate	mills		14.389700				5
School tax rate	mills		8.635500				6
Voc. school tax rate	mills		1.564900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.739300				10
Less: state credit	mills		1.754200				11
Net tax rate	mills		26.985100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		14.389700				14
Combined School Tax Rate	mills		10.200400				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.590100				17
Total Tax Rate	mills		28.739300				18
Ratio of Local and School Tax to Total	dec.		0.855626				19
Total tax net of state credit	mills		26.985100				20
Net Local and School Tax Rate	mills		23.089160				21
Utility Plant, Jan. 1	\$	69,048,158	69,048,158				22
Materials & Supplies	\$	210,660	210,660				23
Subtotal	\$	69,258,818	69,258,818				24
Less: Plant Outside Limits	\$	18,312,984	18,312,984				25
Taxable Assets	\$	50,945,834	50,945,834				26
Assessment Ratio	dec.		0.999895				27
Assessed Value	\$	50,940,485	50,940,485				28
Net Local & School Rate	mills		23.089160				29
Tax Equiv. Computed for Current Year	\$	1,176,173	1,176,173				30
Tax Equivalent per 1994 PSC Report	\$	1,075,080					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	1,176,174					34

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)	
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)	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
Total Source of Supply Plant	2,555,594	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	875,497	25,755	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
Total Pumping Plant	5,022,078	25,755	
WATER TREATMENT PLANT			
Land and Land Rights (330)	97,359		21
Structures and Improvements (331)	3,940,987	6,529,306	22
Water Treatment Equipment (332)	4,643,351	3,374,229	23
Total Water Treatment Plant	8,681,697	9,903,535	
TRANSMISSION AND DISTRIBUTION PLANT			
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)	
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)			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
Total Source of Supply Plant	0	0	2,555,594	
PUMPING PLANT				
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
Total Pumping Plant	0	0	5,047,833	
WATER TREATMENT PLANT				
Land and Land Rights (330)			97,359	21
Structures and Improvements (331)			10,470,293	22
Water Treatment Equipment (332)			8,017,580	23
Total Water Treatment Plant	0	0	18,585,232	
TRANSMISSION AND DISTRIBUTION PLANT				
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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,904,700		26
Transmission and Distribution Mains (343)	29,785,631	1,063,538	27
Fire Mains (344)	0		28
Services (345)	1,700,892	51,405	29
Meters (346)	2,590,088	285,141	30
Hydrants (348)	2,162,168	124,026	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	38,160,594	1,524,110	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	723,096		34
Office Furniture and Equipment (391)	131,880	9,436	35
Computer Equipment (391.1)	1,061,714	51,482	36
Transportation Equipment (392)	614,385	69,195	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	390,609	36,961	39
Laboratory Equipment (395)	46,840	21,191	40
Power Operated Equipment (396)	446,704	42,874	41
Communication Equipment (397)	221,974		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	3,637,202	231,139	
Total utility plant in service directly assignable	58,057,165	11,684,539	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	58,057,165	11,684,539	

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)			1,904,700 26
Transmission and Distribution Mains (343)	36,578		30,812,591 27
Fire Mains (344)			0 28
Services (345)	1,181		1,751,116 29
Meters (346)	195,517		2,679,712 30
Hydrants (348)	5,322		2,280,872 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	238,598	0	39,446,106
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			723,096 34
Office Furniture and Equipment (391)			141,316 35
Computer Equipment (391.1)	7,752		1,105,444 36
Transportation Equipment (392)	61,194		622,386 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			427,570 39
Laboratory Equipment (395)			68,031 40
Power Operated Equipment (396)	49,619		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
Total General Plant	118,565	0	3,749,776
Total utility plant in service directly assignable	357,163	0	69,384,541
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	357,163	0	69,384,541

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)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	636,691	1.32%	33,256	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	33,928	1.45%	525	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	670,619		33,781	
PUMPING PLANT				
Structures and Improvements (321)	442,528	1.96%	17,412	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	583,731	6.67%	42,031	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	1,455,114	3.85%	135,382	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	2,481,373		194,825	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,228,806	1.79%	128,981	16
Water Treatment Equipment (332)	2,080,791	2.50%	158,262	17
Total Water Treatment Plant	3,309,597		287,243	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	927,037	1.96%	37,332	19
Transmission and Distribution Mains (343)	3,416,317	0.72%	218,154	20
Fire Mains (344)	0			21
Services (345)	695,434	2.00%	34,521	22
Meters (346)	315,353	4.13%	108,821	23
Hydrants (348)	344,388	1.33%	29,546	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	5,698,529		428,374	

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					669,947	3
314					0	4
315					0	5
316					34,453	6
317					0	7
	0	0	0	0	704,400	
321					459,940	8
322					0	9
323					625,762	10
324					0	11
325					1,590,496	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	2,676,198	
331					1,357,787	16
332					2,239,053	17
	0	0	0	0	3,596,840	
341					0	18
342					964,369	19
343	36,578	231			3,597,662	20
344					0	21
345	1,181				728,774	22
346	195,517		30,773		259,430	23
348	5,322	1,242			367,370	24
349					0	25
	238,598	1,473	30,773	0	5,917,605	

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)	
GENERAL PLANT				
Structures and Improvements (390)	300,743	2.27%	16,415	26
Office Furniture and Equipment (391)	60,186	6.67%	9,111	27
Computer Equipment (391.1)	545,684	14.29%	154,844	28
Transportation Equipment (392)	286,798	20.00%	68,521	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	179,844	5.01%	20,848	31
Laboratory Equipment (395)	24,731	6.67%	3,831	32
Power Operated Equipment (396)	99,542	6.00%	24,497	33
Communication Equipment (397)	210,259	7.69%	11,715	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	<u>1,707,787</u>		<u>309,782</u>	
Total accum. prov. directly assignable	13,867,905		1,254,005	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 <u><u>13,867,905</u></u>		 <u><u>1,254,005</u></u>	

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)	
390					317,158	26
391					69,297	27
391.1	7,752		200		692,976	28
392	61,194		64,128		358,253	29
393					0	30
394					200,692	31
395					28,562	32
396	49,619				74,420	33
397					221,974	34
397.1					0	35
398					0	36
399					0	37
	118,565	0	64,328	0	1,963,332	
	357,163	1,473	95,101	0	14,858,375	
					0	38
	357,163	1,473	95,101	0	14,858,375	

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		649,556		649,556	1
February		594,732		594,732	2
March		665,766		665,766	3
April		665,030		665,030	4
May		752,301		752,301	5
June		829,548		829,548	6
July		985,074		985,074	7
August		992,290		992,290	8
September		872,329		872,329	9
October		746,323		746,323	10
November		655,528		655,528	11
December		654,935		654,935	12
Total for year	0	9,063,412	0	9,063,412	
Less: Measured or estimated water used in main flushing and water treatment during year				163,408	13
Less: Other utility use				227,888	14
Other utility use explanation:					15
Track Vac, Sludge, Basin Cleaning, and special plant construction situations. Due to construction reservoirs had to be drained, filled, flushed and cleaned many times.					
Water pumped into distribution system				8,672,116	16
Less: Water sold				7,799,393	17
Losses and unaccounted for				872,723	18
Percent unaccounted for to the nearest whole percent (%)				10%	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				87,476	21
Date of maximum: 7/14/1998					22
Cause of maximum:					23
Air Conditioning & Lawn Watering					
Minimum gallons pumped by all methods in any one day during reporting year				36,277	24
Date of minimum: 1/1/1998					25
Total KWH used for pumping for the year				8,900,843	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)
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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	1
LAKE MICHIGAN	1971	1	4,100	23	54	2
LAKE MICHIGAN	1886	1	6,000	39	24	3

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)	7,245	12,120	16,657	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)	13,626	11,818	11,067	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)	17,726	19,021	179	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)	179	621	621	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)	7,535	7,535	1,245	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)	7,535	1,660	1,000	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	ALLIS CHALM	ALLIS CHALM	ALLIS CHALM	5
Year Installed	1962	1971	1962	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	756	1,791	1,486	8
Pump Motor or Standby Engine Mfr	ALLIS CHALM	ALLIS CHALM	ALLIS CHALM	9 10
Year Installed	1962	1971	1939	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	75	75	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)	2,230	2,357	2,355	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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
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
WATER TREATMENT PLANT				8
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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
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
WATER TREATMENT PLANT				8
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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
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
WATER TREATMENT PLANT			8
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	633,007	12	2,329	0	630,690	3	
M	D	8.000	422,587	6,521	4,013	0	425,095	4	
M	D	10.000	11,188	0	0	0	11,188	5	
M	D	12.000	218,691	369	346	0	218,714	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	
Total Within Municipality			1,463,595	6,902	6,688	0	1,463,809		
M	D	3.000	619	0	0	0	619	16	
M	D	4.000	793	0	0	0	793	17	
M	D	6.000	52,259	0	0	0	52,259	18	
M	D	8.000	183,031	3,718	0	0	186,749	19	
M	D	10.000	669	0	0	0	669	20	
M	D	12.000	121,349	4,899	0	0	126,248	21	
M	D	15.000	13,001	0	0	0	13,001	22	
M	D	16.000	27,002	0	0	0	27,002	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	
Total Outside of Municipality			442,949	8,617	0	0	451,566		
Total Utility			1,906,544	15,519	6,688	0	1,915,375		

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	0	0	159		1
L	0.500	4,721	0	17	0	4,704		2
L	0.750	380	0	11	0	369		3
M	0.750	18,820	28	6	0	18,842		4
L	1.000	30	0	0	0	30		5
M	1.000	4,643	124	1	0	4,766		6
L	1.250	25	0	0	0	25		7
M	1.250	83	0	0	0	83		8
L	1.500	6	0	0	0	6		9
M	1.500	408	16	0	0	424		10
M	2.000	386	6	1	0	391		11
M	3.000	68	0	0	0	68		12
M	4.000	149		0	0	149		13
M	6.000	150	3	0	0	153		14
M	8.000	113	1	0	0	114		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
Total Utility		30,169	178	36	0	30,311	0	

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	27,865	2,687	3,219	0	27,333	2,952	1
0.750	1,856	114	42	0	1,928	73	2
1.000	627	69	33	0	663	58	3
1.250	82	1	7	0	76	3	4
1.500	447	44	19	0	472	23	5
2.000	403	48	29	0	422	2	6
3.000	107	15	9	0	113	6	7
4.000	66	4	5	0	65	4	8
6.000	40	6	2	0	44	2	9
8.000	3	2	2	0	3	1	10
10.000	12	7	7	0	12	7	11
12.000	1	0	0	0	1	0	12
Total:	31,509	2,997	3,374	0	31,132	3,131	

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	25,200	1,511	60	10	0	552	27,333	1
0.750	1,557	262	29	4	0	76	1,928	2
1.000	256	307	53	13	2	32	663	3
1.250	17	47	9	3	0	0	76	4
1.500	22	355	45	23	0	27	472	5
2.000	10	306	58	27	2	19	422	6
3.000	0	53	27	26	0	7	113	7
4.000	0	12	28	20	1	4	65	8
6.000	0	10	21	6	2	5	44	9
8.000	0	0	2	0	1	0	3	10
10.000	0	0	3	0	6	3	12	11
12.000	0	0	1	0	0	0	1	12
Total:	27,062	2,863	336	132	14	725	31,132	

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	796	22	4		814	1
Within Municipality	1,915	26	22		1,919	2
Total Fire Hydrants	2,711	48	26	0	2,733	
Flushing Hydrants						
	310				310	3
Total Flushing Hydrants	310	0	0	0	310	

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:

Number of distribution system valves end of year: 5,210

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

For accounts 331 & 332 the Racine Water Utility completed it's major new Pretreatment addition that began back in 1995. After reviewing the final project with our auditors and staff, the cost were broken down between structures and equipment. Funding for this project original came from short term bond anticipation notes which were refinanced with Safe Drinking Water Loan Program proceeds received in 1999.

Water Mains (Page W-17)

The majority of the water mains added during the year were part of the water utility's capital improvement program. The financing is from current year revenue and prior year surplus.

Water Services (Page W-18)

The majority of the additonal 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 particular year.

For the few that are not handled as above, the property owner is invoiced directly for the actual cost.
