



3013 (01-06-12)

**ANNUAL REPORT**

OF

Name: KENOSHA WATER UTILITY

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Principal Office: 4401 GREEN BAY ROAD  
KENOSHA, WI 53144

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For the Year Ended: DECEMBER 31, 2011

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**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.*

## GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

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### SIGNATURE PAGE

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I EDWARD ST. PETER of  
(Person responsible for accounts)

Kenosha Water Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/30/2012  
(Date)

GENERAL MANAGER  
(Title)

## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
Sources of Water Supply - Statistics	W-14
Water Audit and Other Statistics	W-15
Sources of Water Supply - Ground Waters	W-16
Sources of Water Supply - Surface Waters	W-17
Pumping & Power Equipment	W-18
Reservoirs, Standpipes and Elevated Tanks	W-19
Water Treatment Plant	W-20

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**TABLE OF CONTENTS**

---

<b>Schedule Name</b>	<b>Page</b>
<b>WATER OPERATING SECTION</b>	
Water Mains	W-21
Water Services	W-22
Meter Questions	W-23
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Water Conservation Programs	W-27
Customers Served	W-28
Water Operating Section Footnotes	N/A

## IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** KENOSHA WATER UTILITY

**Utility Address:** 4401 GREEN BAY ROAD  
KENOSHA, WI 53144

**When was utility organized?** 1/1/1894

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.kenoshawater.org

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

**Name:** CATHY BRNAK

**Title:** DIRECTOR OF BUSINESS SERVICES

**Office Address:**

4401 GREEN BAY ROAD  
KENOSHA, WI 53144

**Telephone:** (262) 653 - 4312

**Fax Number:** (262) 653 - 4320

**Email Address:** cbrnak@kenosha.org

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

**Name:** G. JOHN RUFFOLO

**Title:** CHAIRMAN

**Office Address:**

625 52ND ST  
KENOSHA, WI 53140

**Telephone:** (262) 653 - 4000

**Fax Number:**

**Email Address:** gjohnruffolo@kenosha.org

**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:** JACOB LENNELL

**Title:** SENIOR MANAGER

**Office Address:** CLIFTON LARSON ALLEN LLP

222 MAIN STREET  
P.O. BOX 1347  
RACINE, WI 53401

**Telephone:** (414) 476 - 1880

**Fax Number:** (141) 476 - 7286

**Email Address:**

**Date of most recent audit report:** 3/31/2011

**Period covered by most recent audit:** 12/31/2010

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## IDENTIFICATION AND OWNERSHIP

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

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**Name:** CATHY BRNAK

**Title:** DIRECTOR OF BUSINESS SERVICES

**Office Address:**

4401 GREEN BAY RD.  
KENOSHA, WI 53144

**Telephone:** (262) 653 - 4312

**Fax Number:** (262) 653 - 4320

**Email Address:** cbrnak@kenosha.org

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**Name:** CURT CZARNECKI

**Title:** DIRECTOR OF WATER DISTRIB AND SEWER COLLECTION

**Office Address:**

4401 GREEN BAY ROAD  
KENOSHA, WI 53144

**Telephone:** (262) 653 - 4306

**Fax Number:** (262) 653 - 4303

**Email Address:** curt.czarncki@kenoshawater.org

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**Name:** DAVID LEWIS

**Title:** DIRECTOR OF OPERATIONS

**Office Address:**

7834 3RD AVE.  
KENOSHA, WI 53143

**Telephone:** (262) 653 - 4349

**Fax Number:** (262) 653 - 4340

**Email Address:**

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**Name:** EDWARD ST. PETER

**Title:** GENERAL MANAGER

**Office Address:**

4401 GREEN BAY ROAD  
KENOSHA, WI 53144-1716

**Telephone:** (262) 653 - 4305

**Fax Number:** (262) 653 - 4320

**Email Address:** ed.st.peter@kenoshawater.org

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**Name:** MELISSA ARNOT

**Title:** DIRECTOR OF WASTEWATER TREATMENT

**Office Address:**

7834 3RD AVE  
KENOSHA, WI 53143

**Telephone:** (262) 653 - 4339

**Fax Number:** (262) 653 - 4340

**Email Address:** melissa.arnot@kenoshawater.org

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### IDENTIFICATION AND OWNERSHIP

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

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**Name:** ROBERT CARLSON

**Title:** DIRECTOR OF ENGINEERING

**Office Address:**

4401 GREEN BAY RD.  
KENOSHA, WI 53144

**Telephone:** (262) 653 - 4310

**Fax Number:** (262) 653 - 4303

**Email Address:** bob.carlson@kenoshawater.org

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**Name:** ROGER FIELD

**Title:** DIRECTOR OF WATER PRODUCTION

**Office Address:**

100 51ST PLACE  
KENOSHA, WI 53140

**Telephone:** (262) 653 - 4331

**Fax Number:** (262) 653 - 4362

**Email Address:** roger.field@kenoshawater.org

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**Name of utility commission/committee:** Board of Water Commissioners

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

- MR STEVE BOSTROM
  - MR PATRICK JULIANA
  - MR JAN MICHALSKI
  - MR RAY MISNER
  - MR ANTHONY NUDO, VICE CHAIRMAN
  - MR G. JOHN RUFFOLO, CHAIRMAN
- 

**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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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**Contract/Agreement beginning-ending dates:**

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	11,754,013	11,625,214	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	6,034,535	5,646,686	2
Depreciation Expense (403)	1,872,284	1,871,278	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	2,314,885	2,167,461	5
<b>Total Operating Expenses</b>	<b>10,221,704</b>	<b>9,685,425</b>	
<b>Net Operating Income</b>	<b>1,532,309</b>	<b>1,939,789</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,532,309</b>	<b>1,939,789</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	44,814	81,884	10
Miscellaneous Nonoperating Income (421)	541,020	277,955	11
<b>Total Other Income</b>	<b>585,834</b>	<b>359,839</b>	
<b>Total Income</b>	<b>2,118,143</b>	<b>2,299,628</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(172,400)	(172,400)	12
Other Income Deductions (426)	319,838	316,359	13
<b>Total Miscellaneous Income Deductions</b>	<b>147,438</b>	<b>143,959</b>	
<b>Income Before Interest Charges</b>	<b>1,970,705</b>	<b>2,155,669</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,026,004	1,084,727	14
Amortization of Debt Discount and Expense (428)	6,443	207,093	15
Amortization of Premium on Debt--Cr. (429)	106,644	114,003	16
Interest on Debt to Municipality (430)	15,387	16,427	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>941,190</b>	<b>1,194,244</b>	
<b>Net Income</b>	<b>1,029,515</b>	<b>961,425</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	64,711,658	63,750,233	20
Balance Transferred from Income (433)	1,029,515	961,425	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)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>65,741,173</b>	<b>64,711,658</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	11,754,013	0	11,754,013	1
<b>Total (Acct. 400):</b>	<b>11,754,013</b>	<b>0</b>	<b>11,754,013</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	6,034,535	0	6,034,535	2
<b>Total (Acct. 401-402):</b>	<b>6,034,535</b>	<b>0</b>	<b>6,034,535</b>	
<b>Depreciation Expense (403):</b>				
Derived	1,872,284	0	1,872,284	3
<b>Total (Acct. 403):</b>	<b>1,872,284</b>	<b>0</b>	<b>1,872,284</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	2,314,885	0	2,314,885	5
<b>Total (Acct. 408):</b>	<b>2,314,885</b>	<b>0</b>	<b>2,314,885</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>1,532,309</b>	<b>0</b>	<b>1,532,309</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
MAINS AND CONNECTIONS	4,466	0	4,466	11
SPECIAL REDEMPTION	19,627	0	19,627	12
DEPRECIATION	5,797	0	5,797	13
RENEWAL AND REPLACEMENT	3,423	0	3,423	14
TAX FUND	10,440	0	10,440	15
INVESTMENT ACCOUNT	1,061	0	1,061	16
<b>Total (Acct. 419):</b>	<b>44,814</b>	<b>0</b>	<b>44,814</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	17
MISCELLANEOUS NON OPERATING REVENUE (44681)	10,614	0	10,614	18
CONTRIBUTED PLANT WATER MAINS	0	379,487	379,487	19
CONTRIBUTED PLANT SERVICES	0	109,669	109,669	20
CONTRIBUTED PLANT HYDRANTS		41,250	41,250	21
<b>Total (Acct. 421):</b>	<b>10,614</b>	<b>530,406</b>	<b>541,020</b>	
<b>TOTAL OTHER INCOME:</b>	<b>55,428</b>	<b>530,406</b>	<b>585,834</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(172,400)	0	(172,400)	22
NONE			0	23
<b>Total (Acct. 425):</b>	<b>(172,400)</b>	<b>0</b>	<b>(172,400)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	319,838	319,838	24
NONE			0	25
<b>Total (Acct. 426):</b>	<b>0</b>	<b>319,838</b>	<b>319,838</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(172,400)</b>	<b>319,838</b>	<b>147,438</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	1,026,004	0	1,026,004	26
<b>Total (Acct. 427):</b>	<b>1,026,004</b>	<b>0</b>	<b>1,026,004</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
BOND ISSUANCE EXPENSE	6,443		6,443	27
<b>Total (Acct. 428):</b>	<b>6,443</b>	<b>0</b>	<b>6,443</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
2008 WATER BOND PREMIUM	106,644		106,644	28
<b>Total (Acct. 429):</b>	<b>106,644</b>	<b>0</b>	<b>106,644</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	15,387	0	15,387	29
<b>Total (Acct. 430):</b>	<b>15,387</b>	<b>0</b>	<b>15,387</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	30
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	31
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>941,190</b>	<b>0</b>	<b>941,190</b>	
<b>NET INCOME:</b>	<b>818,947</b>	<b>210,568</b>	<b>1,029,515</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	42,223,556	22,488,102	<b>64,711,658</b>	<b>32</b>
<b>Total (Acct. 216):</b>	<b>42,223,556</b>	<b>22,488,102</b>	<b>64,711,658</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	818,947	210,568	<b>1,029,515</b>	<b>33</b>
<b>Total (Acct. 433):</b>	<b>818,947</b>	<b>210,568</b>	<b>1,029,515</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			<b>0</b>	<b>34</b>
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			<b>0</b>	<b>35</b>
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			<b>0</b>	<b>36</b>
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			<b>0</b>	<b>37</b>
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>43,042,503</b>	<b>22,698,670</b>	<b>65,741,173</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	11,754,013	0	0	0	<b>11,754,013</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>11,754,013</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,754,013</b>	

## DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. 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.
4. 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	2,319,359	(507,599)	1,811,760	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	353,616	353,616	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	40,902	40,902	7
Water utility plant accounts	0	107,752	107,752	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	5,329	5,329	19
<b>Total Payroll</b>	<b>2,319,359</b>	<b>0</b>	<b>2,319,359</b>	

### FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	34.8	1
Electric		2
Gas		3
Sewer	43.4	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	110,355,148	108,918,994	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	30,563,349	28,542,492	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>79,791,799</b>	<b>80,376,502</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	18,000	18,000	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>18,000</b>	<b>18,000</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	87,577	76,653	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
<b>Total Other Property and Investments</b>	<b>105,577</b>	<b>94,653</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	461,347	156,317	12
Special Deposits (134)	0	0	13
Working Funds (135)	850	850	14
Temporary Cash Investments (136)	9,152,000	9,759,000	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,311,766	1,365,938	17
Other Accounts Receivable (143)	2,777,736	2,661,665	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	765,064	690,299	20
Plant Materials and Operating Supplies (154)	379,170	367,519	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	72,358	69,910	25
Interest and Dividends Receivable (171)	106	4,042	26
Accrued Utility Revenues (173)	1,263,107	1,314,297	27
Miscellaneous Current and Accrued Assets (174)	28,681	38,397	28
<b>Total Current and Accrued Assets</b>	<b>16,212,185</b>	<b>16,428,234</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	27,477	33,921	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
<b>Total Deferred Debits</b>	<b>27,477</b>	<b>33,921</b>	
<b>Total Assets and Other Debits</b>	<b>96,137,038</b>	<b>96,933,310</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,245,833	1,245,833	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	65,741,173	64,711,658	37
<b>Total Proprietary Capital</b>	<b>66,987,006</b>	<b>65,957,491</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	17,445,000	19,295,000	38
Advances from Municipality (223)	308,316	341,256	39
Other Long-Term Debt (224)	5,000,000	5,000,000	40
<b>Total Long-Term Debt</b>	<b>22,753,316</b>	<b>24,636,256</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	249,621	173,056	42
Payables to Municipality (233)	364,696	289,172	43
Customer Deposits (235)	1,804	1,594	44
Taxes Accrued (236)	2,203,426	2,058,043	45
Interest Accrued (237)	69,751	75,414	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)			48
<b>Total Current and Accrued Liabilities</b>	<b>2,889,298</b>	<b>2,597,279</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	454,775	561,420	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	3,052,643	3,180,864	51
<b>Total Deferred Credits</b>	<b>3,507,418</b>	<b>3,742,284</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>96,137,038</b>	<b>96,933,310</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	108,918,994	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	84,148,904	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	25,922,483	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	2,371				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	281,390				8
<b>Total Utility Plant</b>	<b>110,355,148</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	24,657,991	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	5,902,987	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)	2,371				12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>30,563,349</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>79,791,799</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	22,943,653				<b>22,943,653</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	1,872,284				<b>1,872,284</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	116,492				<b>116,492</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Functional expense accounts	100,111				<b>100,111</b>	<b>9</b>
Salvage	18,550				<b>18,550</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Used for maintenance	388				<b>388</b>	<b>12</b>
Loss on disposal	5,578				<b>5,578</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>2,113,403</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,113,403</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	384,105				<b>384,105</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Transfer to Sewer Unit	14,960				<b>14,960</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>399,065</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>399,065</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>24,657,991</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,657,991</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	5,596,466				<b>5,596,466</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	319,838				<b>319,838</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>319,838</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>319,838</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	13,317				<b>13,317</b>	18
Cost of removal	0				<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>13,317</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,317</b>	25
<b>Balance end of year (111.2)</b>	<b>5,902,987</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,902,987</b>	26
<b>Footnotes</b>						27

**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			<b>0</b>	<b>1</b>
BRISTOL LAND	18,000			<b>18,000</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>18,000</b>	
Less accum. prov. depr. & amort. (122)	0			<b>0</b>	<b>3</b>
 <b>Net Nonutility Property</b>	 <b>18,000</b>	 <b>0</b>	 <b>0</b>	 <b>18,000</b>	

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

Particulars (a)	Amount (b)
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<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)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	379,170	367,519	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>379,170</b>	<b>367,519</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2008 BOND REFUNDING NOTES ISSUANCE EXPENSE	6,443	428	27,477	1
Amortization of Loss on Refunding	0	428	0	2
<b>Total</b>			<b>27,477</b>	
<b>Unamortized premium on debt (251)</b>				
2008 BOND REFUNDING NOTE PREMIUM	106,644	428	454,775	3
<b>Total</b>			<b>454,775</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,245,833	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,245,833</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)	
2008 WATER REVENUE BONDS	09/04/2008	12/01/2018	4.52%	17,445,000	1
<b>Total Bonds (Account 221):</b>				<b>17,445,000</b>	

## 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)	
<b>Advances from Municipality (223)</b>					
ADVANCE FROM MUNICIPALITY	02/19/2009	04/01/2019	3.03%	308,316	1
<b>Total for Account 223</b>				<b>308,316</b>	
<b>Other Long-Term Debt (224)</b>					
ADVANCE FROM SEWERAGE UNIT	07/14/2008	07/13/2018	3.50%	5,000,000	2
<b>Total for Account 224</b>				<b>5,000,000</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	2,058,043	1
<b>Accruals:</b>		
Charged water department expense	146,881	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
Tax Equivalent Assessment	2,203,426	5
PSC Remainder Assessment	14,124	6
<b>Total Accruals and other credits</b>	<b>2,364,431</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	2,058,043	7
Social Security taxes	146,881	8
PSC Remainder Assessment	14,124	9
<b>Other (explain):</b>		
NONE		10
<b>Total payments and other debits</b>	<b>2,219,048</b>	
<b>Balance end of year</b>	<b>2,203,426</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2008 WATER REVENUE REFUNDING BONDS	71,367	851,004	856,400	65,971	1
<b>Subtotal</b>	<b>71,367</b>	<b>851,004</b>	<b>856,400</b>	<b>65,971</b>	
<b>Advances from Municipality (223)</b>					
WRS PAY OFF OF UNFUNDED OBLIGATION	4,047	15,387	15,654	3,780	2
<b>Subtotal</b>	<b>4,047</b>	<b>15,387</b>	<b>15,654</b>	<b>3,780</b>	
<b>Other Long-Term Debt (224)</b>					
ADVANCE FROM SEWERAGE UNIT	0	175,000	175,000	0	3
<b>Subtotal</b>	<b>0</b>	<b>175,000</b>	<b>175,000</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>75,414</b>	<b>1,041,391</b>	<b>1,047,054</b>	<b>69,751</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
LONG TERM PORTION OF ASSESSMENTS RECEIVABLE	87,577	2
<b>Total (Acct. 124):</b>	<b>87,577</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1,311,766	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>1,311,766</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
DEFERRED WATER MAIN CHARGES	2,658,535	* 14
DEFERRED CONNECTION CHARGES	102,927	* 15
CONNECTION ASSESSMENTS RECEIVABLE	3,930	* 16
WATER MAIN ASSESSMENTS RECEIVABLE	12,344	* 17
<b>Total (Acct. 143):</b>	<b>2,777,736</b>	
<b>Receivables from Municipality (145):</b>		
TAXROLL COLLECTIONS	731,280	* 18
COST SHARING FOR PAVING	33,616	* 19

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
HYDRANT METER CHARGES FOR COMPOST SITE	168	20
<b>Total (Acct. 145):</b>	<b>765,064</b>	
<b>Prepayments (165):</b>		
MICRO MEMBRANE FILTER REPLACEMENT AGREEMENT	69,701	21
PREPAID COMPUTER EQUIPMENT MAINTENANCE CONTRACTS	2,657	22
<b>Total (Acct. 165):</b>	<b>72,358</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		23
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		24
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		25
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		26
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		27
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
GENERAL AND HEALTH INSURANCE	301,311	* 28
PAYROLL PAYABLE	53,306	* 29
PRODUCTIVITY BONUS	2,831	30
FUEL PURCHASES	5,745	31
MISCELLANEOUS	1,503	32
<b>Total (Acct. 233):</b>	<b>364,696</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	2,068,806	33
CONTINGENT RETIREMENT SICK LEAVE	286,321	34
WORKERS COMPENSATION IBNR EXPENSE	115,364	35
ADVANCE CELL TOWER RENTAL PAYMENTS	22,902	36
OPEB LIABILITY	536,083	37
ANNUAL LEAVE LIABILITY	23,167	38
<b>Total (Acct. 253):</b>	<b>3,052,643</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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### Detail of Other Balance Sheet Accounts (Page F-22)

#### General footnotes

In 2004, the Utility established a regulatory liability account as directed by the PSC in docket 05-US-105. The regulatory liability account removes the accumulated depreciation on contributed plant from the depreciation reserve for the utility financed plant. The initial balance of the account was \$3,448,005.79. This is being amortized over 20 years; the annual amount is \$172,400.29. The annual entry is a debit to Other Deferred Credits (account 253) and a credit to Miscellaneous Amortization (account 425).

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 143 - Other Accounts Receivable

The Utility recorded deferred charges associated with the Town of Somers inter-municipal agreement as well as some deferred city charges. Charges for water main amount to \$2,658,535; connection charges amount to \$102,927.

The current portion of water main and connection assessments receivable is \$12,344 and \$3,930 respectively.

Account 145 - Receivables from Municipality

Taxroll Collections - \$731,280. This is the amount of delinquent water bills placed on the property tax bills issued by the city. This is done per WIS STATUTE 66.0809 (3)-(5).

City portion of paving expenses under contract 2001-04-W is \$33,616.30.

Account 223 - Payables to Municipality

General and Health Insurance - \$301,311. This includes unpaid insurance claims of \$278,077. The balance represents KWU's share of general, property, and liability insurance and the administrative costs associated with them.

Payroll Payable - \$53,306. This represents the payroll for the last week of December, 2011 which had not been paid to the City as of 12/31/2011.

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## 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 contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	83,683,408	0	0	0	<b>83,683,408</b>	<b>1</b>
Materials and Supplies	373,344	0	0	0	<b>373,344</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	23,800,822	0	0	0	<b>23,800,822</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	2,155,006	0	0	0	<b>2,155,006</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>58,100,924</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,100,924</b>	
Net Operating Income	1,532,309	0	0	0	<b>1,532,309</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.64%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.64%</b>	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	2,241,206	0	0	0	<b>2,241,206</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	172,400	0	0	0	<b>172,400</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>2,068,806</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,068,806</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	11,227,472	11,150,260	1
<b>Total Sales of Water</b>	<b>11,227,472</b>	<b>11,150,260</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	156,315	140,811	2
Rents from Water Property (472 )	183,520	175,344	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	186,706	158,799	5
<b>Total Other Operating Revenues</b>	<b>526,541</b>	<b>474,954</b>	
<b>Total Operating Revenues</b>	<b>11,754,013</b>	<b>11,625,214</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	1,780	2,112	6
Pumping Expenses (620-633)	1,237,384	1,071,914	7
Water Treatment Expenses (640-652)	1,005,701	982,522	8
Transmission and Distribution Expenses (660-678)	1,952,168	1,795,337	9
Customer Accounts Expenses (901-906)	415,087	412,310	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	1,422,415	1,382,491	12
<b>Total Operation and Maintenance Expenses</b>	<b>6,034,535</b>	<b>5,646,686</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	1,872,284	1,871,278	13
Amortization Expense (404-407)		0	14
Taxes (408 )	2,314,885	2,167,461	15
<b>Total Other Operating Expenses</b>	<b>4,187,169</b>	<b>4,038,739</b>	
<b>Total Operating Expenses</b>	<b>10,221,704</b>	<b>9,685,425</b>	
<b>NET OPERATING INCOME</b>	<b>1,532,309</b>	<b>1,939,789</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. 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 (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Customers column.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )	30	847	1,211	1
Commercial (460.2 )	41	3,330	4,760	2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>71</b>	<b>4,177</b>	<b>5,971</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	27,334	1,704,587	5,200,624	5
Commercial (461.2 )	3,317	953,963	2,307,728	6
Industrial (461.3 )	66	296,382	515,691	7
Public Authority (461.4 )	192	117,950	257,462	8
<b>Total Metered Sales to General Customers (461)</b>	<b>30,909</b>	<b>3,072,882</b>	<b>8,281,505</b>	
Private Fire Protection Service (462 )	455		151,235	9
Public Fire Protection Service (463 )	4		1,118,682	10
Other Water Sales (465 )	3	1,204	2,843	11
Sales for Resale (466 )	17	962,764	1,667,236	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>31,459</b>	<b>4,041,027</b>	<b>11,227,472</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
VILLAGE OF BRISTOL	7500 120TH AVE.	2,987	6,843	1
VILLAGE OF BRISTOL	7500 125TH AVE.	2,477	5,951	2
TOWN OF SOMERS	1201 22ND AVENUE	11,649	22,445	3
TOWN OF SOMERS	1820 12TH AVENUE	54,065	100,590	4
TOWN OF SOMERS	3000 12TH STREET	58,558	108,301	5
TOWN OF SOMERS	3801 GREEN BAY ROAD	11,277	22,905	6
TOWN OF SOMERS	3898 12TH STREET	9,252	17,994	7
TOWN OF SOMERS	4042 18TH STREET	10,940	21,637	8
TOWN OF SOMERS	4098 15TH STREET	7,143	14,150	9
TOWN OF SOMERS	6201 50TH STREET	73	730	10
VILLAGE OF PLEASANT PRAIRIE	8102 7TH AVENUE (06/04) #1	17,136	30,417	11
VILLAGE OF PLEASANT PRAIRIE	8102 7TH AVENUE (06/04) #2	384,877	649,873	12
VILLAGE OF PLEASANT PRAIRIE	8199 GREEN BAY RD (STAND BY)	4	1,039	13
VILLAGE OF PLEASANT PRAIRIE	8499 COOPER ROAD (STAND BY)		1,039	* 14
VILLAGE OF PLEASANT PRAIRIE	8501 7TH AVENUE (7/97)	376,841	634,713	15
VILLAGE OF PLEASANT PRAIRIE	8951 39TH AVENUE (STAND BY)		1,039	* 16
VILLAGE OF PLEASANT PRAIRIE	8501 7TH AVENUE (10/02)	15,485	27,570	17
<b>Total</b>		<b>962,764</b>	<b>1,667,236</b>	

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## SALES FOR RESALE (ACCT. 466)

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### Sales for Resale (Acct. 466) (Page W-03)

#### General footnotes

Village metering points at 8951 39th Avenue and 8499 Cooper Road are stand by meters with zero consumption for the year.

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## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Wholesale fire protection billed	76,722	1
Amount billed (usually per rate schedule F-1 or Fd-1)	1,041,960	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>1,118,682</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	156,315	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>156,315</b>	
<b>Rents from Water Property (472):</b>		
CELL PHONE ANTENNAS ON WATER TANKS	183,520	7
<b>Total Rents from Water Property (472)</b>	<b>183,520</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
TURN ON CHARGES	2,035	9
CHARGES TO MUNICIPALITY FOR STORMWATER ADMINISTRATION	52,980	10
HYDRANT PERMITS	4,617	11
FROZE, BROKEN, AND METER RE-CONNECTION CHARGES	15,586	12
MISCELLANEOUS	4,624	13
Return on net investment in meters charged to sewer department	106,864	14
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>186,706</b>	

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## OTHER OPERATING REVENUES (WATER)

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### Other Operating Revenues (Water) (Page W-04)

#### General footnotes

Return on net investment in meters charged to the sewer unit is calculated at 6% of half of the average investment in meters. The amount charged in 2011 was \$106,864.

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The Utility bills and collects fees charged by the City Stormwater Utility. In 2011, KWU charged the City \$52,980 for expenses incurred in conjunction with this activity.

In 2011, KWU charged \$15,586 in froze, broken, and meter re-connection charges.

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## 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)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	125	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	1,655	2,112	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
<b>Total Source of Supply Expenses</b>	<b>1,780</b>	<b>2,112</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	126,428	116,746	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	863,656	733,855	* 16
Pumping Labor and Expenses (624)	107,959	114,861	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	15,546	13,131	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	0	21
Maintenance of Structures and Improvements (631)	38,044	28,293	22
Maintenance of Power Production Equipment (632)	3,391	3,199	23
Maintenance of Pumping Equipment (633)	82,360	61,829	* 24
<b>Total Pumping Expenses</b>	<b>1,237,384</b>	<b>1,071,914</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	58,934	56,164	25
Chemicals (641)	160,825	172,654	26
Operation Labor and Expenses (642)	263,789	240,388	27
Miscellaneous Expenses (643)	21,232	17,452	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	38,057	42,806	31
Maintenance of Water Treatment Equipment (652)	462,864	453,058	32
<b>Total Water Treatment Expenses</b>	<b>1,005,701</b>	<b>982,522</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	114,923	133,226	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	26,281	21,521	35
Meter Expenses (663)	79,865	71,766	36
Customer Installations Expenses (664)	2,259	9,688	37
Miscellaneous Expenses (665)	580,078	560,492	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	31,164	31,566	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	55,183	36,258	* 42
Maintenance of Transmission and Distribution Mains (673)	721,040	643,580	43
Maintenance of Services (675)	241,503	204,285	* 44
Maintenance of Meters (676)	47,896	39,011	45
Maintenance of Hydrants (677)	51,976	43,944	46
Maintenance of Miscellaneous Plant (678)		0	47
<b>Total Transmission and Distribution Expenses</b>	<b>1,952,168</b>	<b>1,795,337</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	48
Meter Reading Expenses (902)	67,638	62,200	49
Customer Records and Collection Expenses (903)	347,449	350,110	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>415,087</b>	<b>412,310</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	178,701	173,671	55
Office Supplies and Expenses (921)	38,587	32,827	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	114,207	122,994	58
Property Insurance (924)	56,610	40,182	* 59
Injuries and Damages (925)	(7,422)	94,967	* 60
Employee Pensions and Benefits (926)	1,006,729	896,322	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

## 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)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	35,003	21,528	* 64
Rents (931)		0	65
Maintenance of General Plant (932)		0	66
<b>Total Administrative and General Expenses</b>	<b>1,422,415</b>	<b>1,382,491</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>6,034,535</b>	<b>5,646,686</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

**Account 623 - Fuel or Power Purchased for Pumping**

This account increased \$129,801 or 17.7%. This is primarily due to an increase in electric expenses resulting from expiration of the Point Beach credit.

**Account 633 - Maintenance of Pumping Equipment**

This account increased \$20,531 or 33.2%. In 2011, the Utility paid \$17,886 to an outside service to repair a pump motor. Similar expenses were not incurred in 2010.

**Account 672 - Maintenance of Distribution Reservoirs and Standpipes**

This account increased \$18,925 or 52.2%. 2011 tank cleaning and inspection costs were \$10,133 higher than the prior year due to increased activity. In addition, a booster station door was replaced at a cost of \$6,510.

**Account 675 - Maintenance of Services**

This account increased \$37,218 or 18.2%. This is primarily due to an increase in charges to reconnect services in conjunction with water main relay projects.

**Account 924 - Property Insurance**

This account increased by \$16,428 or 40.9% due to an increase in state insurance expense. (2010 expenses were reduced by a dividend credit.)

**Account 925 - Injuries and Damages**

This account decreased \$102,389 or 107.8% due to a decrease in workers' compensation expenses.

**Account 930 - Miscellaneous General Administrative Expenses**

This account increased \$13,475 or 62.6% due to an increase in employee training and conference expense.

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### 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)	This Year (c)	Last Year (d)	
Property Tax Equivalent		2,203,426	2,058,043	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		49,546	38,417	2
<b>Net property tax equivalent</b>		<b>2,153,880</b>	<b>2,019,626</b>	
Social Security		146,881	136,532	3
PSC Remainder Assessment		14,124	11,303	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>2,314,885</b>	<b>2,167,461</b>	

## PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), 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 § 66.0811(2). 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			Kenosha				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.169580				3
County tax rate	mills		4.491710				4
Local tax rate	mills		9.073010				5
School tax rate	mills		11.005050				6
Voc. school tax rate	mills		1.431450				7
Other tax rate - Local	mills		1.215430				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.386230</b>				<b>10</b>
Less: state credit	mills		1.622700				11
<b>Net tax rate</b>	mills		<b>25.763530</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.073010</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.436500</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>1.215430</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.724940</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.386230</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.829794</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.763530</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.378433</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>108,918,994</b>	108,918,994				<b>22</b>
Materials & Supplies	\$	<b>367,519</b>	367,519				<b>23</b>
<b>Subtotal</b>	\$	<b>109,286,513</b>	<b>109,286,513</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>6,288,663</b>	6,288,663				<b>25</b>
<b>Taxable Assets</b>	\$	<b>102,997,850</b>	<b>102,997,850</b>				<b>26</b>
Assessment Ratio	dec.		1.000678				<b>27</b>
<b>Assessed Value</b>	\$	<b>103,067,683</b>	<b>103,067,683</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.378433</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>2,203,426</b>	<b>2,203,426</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	1,033,306					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$						<b>32</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>2,203,426</b>					<b>34</b>
Footnotes			*				<b>35</b>

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## PROPERTY TAX EQUIVALENT (WATER)

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### Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.  
Other tax rate - local represents library and museum tax.

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## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	1,136,363				1,136,363	5
Collecting and Impounding Reservoirs (312)	268,711				268,711	6
Lake, River and Other Intakes (313)	1,525,913				1,525,913	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	453,082				453,082	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>3,384,069</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,384,069</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	19,328				19,328	11
Structures and Improvements (321)	3,834,132				3,834,132	12
Other Power Production Equipment (323)	577,490				577,490	13
Electric Pumping Equipment (325)	3,848,026	65,671	42,032		3,871,665	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	8,647				8,647	16
<b>Total Pumping Plant</b>	<b>8,287,623</b>	<b>65,671</b>	<b>42,032</b>	<b>0</b>	<b>8,311,262</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	527,048				527,048	17
Structures and Improvements (331)	8,374,424				8,374,424	18
Sand or Other Media Filtration Equipment (332)	1,278,735	12,193			1,290,928	19
Membrane Filtration Equipment (333)	13,836,043		5,838		13,830,205	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>24,016,250</b>	<b>12,193</b>	<b>5,838</b>	<b>0</b>	<b>24,022,605</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	314,897				314,897	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	6,175,117				6,175,117	24
Transmission and Distribution Mains (343)	29,038,369	728,018	16,425		29,749,962	25
Services (345)	633,231	58,652	4,622		687,261	26
Meters (346)	4,631,994	262,089	206,708		4,687,375	27
Hydrants (348)	3,804,560	153,106	15,291		3,942,375	28

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>44,598,168</b>	<b>1,201,865</b>	<b>243,046</b>	<b>0</b>	<b>45,556,987</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	57,271		403		56,868	32
Computer Equipment (391.1)	225,195	5,249	6,228	7,099	231,315	* 33
Transportation Equipment (392)	1,040,292	25,232	55,783	(16,623)	993,118	* 34
Stores Equipment (393)	1,498				1,498	35
Tools, Shop and Garage Equipment (394)	240,104	1,968	5,494		236,578	36
Laboratory Equipment (395)	117,336	9,760	23,532		103,564	37
Power Operated Equipment (396)	484,869				484,869	38
Communication Equipment (397)	3,016				3,016	39
SCADA Equipment (397.1)	601,747		1,749		599,998	40
Miscellaneous Equipment (398)	160,474	2,683			163,157	41
<b>Total General Plant</b>	<b>2,931,802</b>	<b>44,892</b>	<b>93,189</b>	<b>(9,524)</b>	<b>2,873,981</b>	
<b>Total utility plant in service directly assignable</b>	<b>83,217,912</b>	<b>1,324,621</b>	<b>384,105</b>	<b>(9,524)</b>	<b>84,148,904</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>83,217,912</b>	<b>1,324,621</b>	<b>384,105</b>	<b>(9,524)</b>	<b>84,148,904</b>	

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**WATER UTILITY PLANT IN SERVICE**  
**--Plant Financed by Utility or Municipality--**

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**Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)**

If Adjustments for any account are nonzero, please explain.

Account 391.1 - Computer Equipment

Addition of \$7,099 corrects an error made on the 2010 report.

Account 392 - Transportation Equipment

Dodge cargo van transferred to sewer unit - (\$16,623).

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## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	138,208				138,208	24
Transmission and Distribution Mains (343)	18,399,323	234,546	10,407		18,623,462	25
Services (345)	6,416,270	95,550	456		6,511,364	26
Meters (346)	0				0	27
Hydrants (348)	610,653	41,250	2,454		649,449	28

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>25,564,454</b>	<b>371,346</b>	<b>13,317</b>	<b>0</b>	<b>25,922,483</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>25,564,454</b>	<b>371,346</b>	<b>13,317</b>	<b>0</b>	<b>25,922,483</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>25,564,454</b>	<b>371,346</b>	<b>13,317</b>	<b>0</b>	<b>25,922,483</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	272,723	2.00%	22,727	1
Collecting and Impounding Reservoirs (312)	148,851	1.67%	4,487	2
Lake, River and Other Intakes (313)	756,617	1.67%	25,483	3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	72,312	1.33%	6,026	5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>1,250,503</b>		<b>58,723</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	755,640	2.00%	76,683	7
Other Power Production Equipment (323)	227,509	4.00%	23,100	8
Electric Pumping Equipment (325)	1,238,035	3.33%	128,532	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	5,786	4.00%	346	11
<b>Total Pumping Plant</b>	<b>2,226,970</b>		<b>228,661</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	2,618,628	2.00%	167,488	12
Sand or Other Media Filtration Equipment (332)	1,278,735	3.24%	12,193	13
Membrane Filtration Equipment (333)	6,083,619	5.56%	769,122	14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>9,980,982</b>		<b>948,803</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	2,107,638	1.86%	114,857	17
Transmission and Distribution Mains (343)	3,033,720	0.93%	273,366	18
Services (345)	347,971	2.09%	13,799	19
Meters (346)	1,046,373	5.00%	233,374	20
Hydrants (348)	1,071,646	1.59%	61,588	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>7,607,348</b>		<b>696,984</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	33,769	5.88%	3,356	24
Computer Equipment (391.1)	94,250	14.29%	18,061	25
Transportation Equipment (392)	620,419	12.86%	73,749 *	26
Stores Equipment (393)	1,413	5.88%	85	27
Tools, Shop and Garage Equipment (394)	181,532	5.88%	14,014	28
Laboratory Equipment (395)	74,278	5.88%	6,495	29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

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					295,450	1
312					153,338	2
313					782,100	3
314					0	4
316					78,338	5
317					0	6
	0	0	0	0	1,309,226	
321					832,323	7
323					250,609	8
325	42,032				1,324,535	9
326					0	10
328					6,132	11
	42,032	0	0	0	2,413,599	
331					2,786,116	12
332					1,290,928	13
333	5,838				6,846,903	14
334					0	15
	5,838	0	0	0	10,923,947	
341					0	16
342					2,222,495	17
343	16,425				3,290,661	18
345	4,622				357,148	19
346	206,708		17,550		1,090,589	20
348	15,291				1,117,943	21
349					0	22
	243,046	0	17,550	0	8,078,836	
390					0	23
391	403				36,722	24
391.1	6,228				106,083	25
392	55,783			(9,382)	629,003 *	26
393					1,498	27
394	5,494				190,052	28
395	23,532		1,000		58,241	29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	277,266	9.00%	22,317	<b>30</b>
Communication Equipment (397)	(5,907)	9.09%	274 *	<b>31</b>
SCADA Equipment (397.1)	564,685	15.00%		<b>32</b>
Miscellaneous Equipment (398)	36,145	5.88%	17,751	<b>33</b>
<b>Total General Plant</b>	<b>1,877,850</b>		<b>156,102</b>	
<b>Total accum. prov. directly assignable</b>	<b>22,943,653</b>		<b>2,089,273</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>22,943,653</b>		<b>2,089,273</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					299,583	30
397					(5,633) *	31
397.1	1,749				562,936	32
398					53,896	33
	93,189	0	1,000	(9,382)	1,932,381	
	384,105	0	18,550	(9,382)	24,657,989	
						0 34
	384,105	0	18,550	(9,382)	24,657,989	

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**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

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**Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)**

**If End of Year Balance is less than zero, please explain.**

Account 397 - Communication Equipment

Cost of 2010 retirements exceeded life-to-date depreciation for this asset class.

**If Adjustments for any account are nonzero, please explain.**

Account 392 - Transportation Equipment

Dodge cargo van transferred to sewer unit - (\$14,960).

Loss on disposal of dump truck - \$5,578.

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**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

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## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	113,417	1.86%	2,571	17
Transmission and Distribution Mains (343)	2,945,060	0.93%	172,156	18
Services (345)	2,499,883	2.09%	135,094	19
Meters (346)	0	0.00%		20
Hydrants (348)	38,106	1.59%	10,018	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>5,596,466</b>		<b>319,839</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

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					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					115,988	17
343	10,407				3,106,809	18
345	456				2,634,521	19
346					0	20
348	2,454				45,670	21
349					0	22
	13,317	0	0	0	5,902,988	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>5,596,466</b>		<b>319,839</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		34
<b>Total accum. prov. for depreciation</b>	<b>5,596,466</b>		<b>319,839</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	13,317	0	0	0	5,902,988	
					0	34
	13,317	0	0	0	5,902,988	

## SOURCES OF WATER SUPPLY - 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.

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		408,934		<b>408,934</b>	1
February		371,400		<b>371,400</b>	2
March		395,661		<b>395,661</b>	3
April		380,435		<b>380,435</b>	4
May		404,426		<b>404,426</b>	5
June		460,056		<b>460,056</b>	6
July		602,428		<b>602,428</b>	7
August		519,567		<b>519,567</b>	8
September		490,737		<b>490,737</b>	9
October		419,097		<b>419,097</b>	10
November		373,473		<b>373,473</b>	11
December		393,602		<b>393,602</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>5,219,816</b>	<b>0</b>	<b>5,219,816</b>	

## WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

<b>WATER AUDIT STATISTICS</b>		<b>1</b>
Source of Water Supply Statistics - Total Annual Pumpage (000's):	5,219,816	<b>2</b>
Less: Gallons (000's) used in the treatment process:	518,919	<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>4,700,897</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	4,041,027	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>659,870</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	20,902	<b>8</b>
Gallons (000's) used for fire protection:	4,691	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:	61	<b>10</b>
Gallons (000's) used for other system uses:	97,819	<b>11</b>
Subtotal Authorized System Uses:	<b>123,473</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	9,120	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	474	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	280	<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:		<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>526,523</b>	<b>18</b>
Subtotal Water Losses:	<b>536,397</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>86%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>11%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	23,430	<b>29</b>
Date of maximum: 07/17/2011		<b>30</b>
Cause of maximum: HOT WEATHER		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	9,160	<b>33</b>
Date of minimum: 11/18/2011		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	10,035,680	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name:		<b>37</b>
Point of Delivery:		<b>38</b>
What percentage of purchased water is surface water?		<b>39</b>
Number of main breaks repaired this year:	152	<b>40</b>
Number of service breaks repaired this year:	53	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	99,450	<b>43</b>
Outside municipality?	1,876	<b>44</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

Description (a)	WDNR Unique Well Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
NONE					No

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**SOURCES OF WATER SUPPLY - SURFACE WATERS**

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Description (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
HARBOR INTAKE	3	0	8	24	1
LAKE MICHIGAN	1	4,200	35	42	2
LAKE MICHIGAN	2	4,150	40	48	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	30TH AVENUE, PUMP #1	30TH AVENUE, PUMP #2	30TH AVENUE, PUMP #3	1
Location	2040 30TH AVENUE	2040 30TH AVENUE	2040 30TH AVENUE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	2009	1982	1982	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,100	2,100	2,100	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL	SIEMENS ALLIS	SIEMENS ALLIS	9
Year Installed	2009	1982	1982	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	125	125	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	58TH STREET, PUMP #1	58TH STREET, PUMP #2	58TH STREET, PUMP #3	15
Location	4841 58TH STREET	4841 58TH STREET	4841 58TH STREET	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	DEMING PUMP	CHICAGO PUMP	WEINEMAN	19
Year Installed	1980	1966	1981	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	2,100	1,200	2,100	22
Pump Motor or Standby Engine Mfr	U.S. ELETRICAL	LINCOLN MOTOR	LINCOLN MOTOR	23
Year Installed	2003	1966	1981	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	50	100	26
Footnotes				27
				28

### 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	58TH STREET, PUMP #4	75 ST & 88 AVE, PUMP #1	75 ST & 88 AVE, PUMP #2	1
Location	4841 58TH STREET	8798 75TH STREET	8798 75TH STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE-DEMING	PACO PUMP CO	PACO PUMP CO	5
Year Installed	2003	1988	1988	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	3,500	250	500	8
Pump Motor or Standby Engine Mfr	US ELECTRICAL MOTORS	LINCOLN	MARATHON	9 10
Year Installed	1980	1988	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	15	25	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	75 ST & 88 AVE, PUMP #3	80TH STREET, PUMP #1	80TH STREET, PUMP #2	15
Location	8798 75TH STREET	4920 80TH STREET	4920 80TH STREET	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	PACO PUMP CO	PEERLESS	WORTHINGTON	19
Year Installed	1988	1982	1987	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,500	1,200	1,800	22
Pump Motor or Standby Engine Mfr	LINCOLN	MARATHON ELECTRIC	U.S. MOTOR	23 24
Year Installed	1988	1996	1987	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	75	60	100	27
Footnotes				28

### 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	80TH STREET, PUMP #3	AIRPORT, PUMP #1	AIRPORT, PUMP #2	1
Location	4920 80TH STREET	5198 88TH AVENUE	5198 88TH AVENUE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	PACO PUMP CO	PACO PUMP CO	5
Year Installed	1988	1988	1988	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	3,500	250	500	8
Pump Motor or Standby Engine Mfr	CENTURY	U.S. MOTOR	U.S. MOTOR	9 10
Year Installed	1988	2001	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	20	40	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	AIRPORT, PUMP #3	HIGHLIFT TWP-712	HIGHLIFT TWP-713	15
Location	5198 88TH AVENUE	1998 PROD PUMP BLDG	1998 PROD PUMP BLDG	16
Purpose	B	P	P	17
Destination	D	D	D	18
Pump Manufacturer	PACO PUMP CO	INGERSOLL-DRESSER	INGERSOLL-DRESSER	19
Year Installed	1988	1998	1998	20
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,500	5,500	5,500	22
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	23 24
Year Installed	1988	1998	1998	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	100	400	400	27
Footnotes				28

### 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	HIGHLIFT TWP-722	HIGHLIFT TWP-723	HIGHLIFT VFD-711	1
Location	1998 PROD PUMP BLDG	1998 PROD PUMP BLDG	1998 PROD PUMP BLDG	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	5
Year Installed	1998	1998	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	5,500	5,500	5,500	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	9 10
Year Installed	1998	1998	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	400	400	400	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGHLIFT VFD-721	LOWLIFT VFD-112	LOWLIFT VFD-113	15
Location	1998 PROD PUMP BLDG	RAW WATER PUMP STN.	RAW WATER PUMP STN	16
Purpose	P	P	P	17
Destination	D	T	T	18
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	19
Year Installed	1998	1998	1998	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	5,500	7,000	7,000	22
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	23 24
Year Installed	1998	1998	1998	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	400	300	300	27
Footnotes				28

### 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	LOWLIFT VFD-121	LOWLIFT VFD-131	LOWLIFT VFD-132	1
Location	RAW WATER PUMP STN.	RAW WATER PUMP STN.	RAW WATER PUMP STN.	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	5
Year Installed	1998	1998	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	7,000	6,750	6,750	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	9 10
Year Installed	1998	1998	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	100	100	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23 24
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

## RESERVOIRS, STANDPIPES AND ELEVATED TANKS

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. For primary material, use earthen, steel, concrete or other.
4. 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.

Description (a)	Identification Number (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity in Gallons (g)	
104TH AVENUE	104TH AVE	1958	ET	STEEL	136	150000	<b>1</b>
122ND AVE	122ND AVE	2007	ET	STEEL	159	750000	<b>2</b>
125TH AVE	125TH AVE	1988	ET	STEEL	158	250000	<b>3</b>
30TH AVENUE	30TH AVE	1969	R	STEEL	63	4300000	<b>4</b>
60TH STREET EAST	60TH ST E	1991	R	STEEL	77	3800000	<b>5</b>
60TH STREET WEST	60TH ST W	1934	R	STEEL	76	2700000	<b>6</b>
75TH STREET	75TH ST	1978	ET	STEEL	132	750000	<b>7</b>
80TH STREET	80TH ST	1962	R	STEEL	97	4000000	<b>8</b>
CLEAN WATER	BRISTOL	2000	R	CONCRETE	1	2500000	<b>9</b>
INDUSTRIAL PARK	IND PARK	1983	ET	STEEL	116	750000	<b>10</b>
WASHWATER	WASH WATER	1963	ET	STEEL	91	250000	<b>11</b>

## WATER TREATMENT PLANT

1. Provide a generic description for (a). Do not give specific address or location.
2. Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
3. Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Other (e)	Fluoridated (f)	Point of Application (g)	
East Filter	1963	20	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input checked="" type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input checked="" type="radio"/> Yes <input type="radio"/> No	CENTRAL FACILITIES	<b>1</b>
<b>Notes:</b>							
Micromembrane	1999	25	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" type="checkbox"/> Gas Chlorine <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Sand <input type="checkbox"/> Reverse Osmosis <input checked="" type="checkbox"/> Microfilter <input type="checkbox"/> Iron and Manganese <input type="checkbox"/> Other	<input checked="" type="radio"/> Yes <input type="radio"/> No	CENTRAL FACILITIES	<b>2</b>
<b>Notes:</b>							

## 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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.000	70				70	1	
M	D	1.500	272				272	2	
M	D	2.000	2,517				2,517	3	
P	D	2.000	164				164	4	
M	D	3.000	150				150	5	
M	D	4.000	30,197				30,197	6	
P	D	4.000	10				10	7	
M	D	6.000	716,235		5,735		710,500	8	
P	D	6.000	5,863	83			5,946	9	
M	D	8.000	383,574				383,574	10	
P	D	8.000	132,988	11,399			144,387	11	
M	D	10.000	16,265				16,265	12	
M	D	12.000	65,516				65,516	13	
M	T	12.000	160,266				160,266	14	
P	D	12.000	8,795	10			8,805	15	
P	T	12.000	34,870				34,870	16	
M	T	14.000	8,311				8,311	17	
M	T	16.000	173,920				173,920	18	
P	T	16.000	25,654				25,654	19	
M	T	18.000	2,576				2,576	20	
M	T	20.000	8,327				8,327	21	
A	T	24.000	7,892				7,892	22	
M	T	24.000	61,090				61,090	23	
P	T	24.000	4,636				4,636	24	
M	T	30.000	13,253				13,253	25	
M	S	36.000	0				0	26	
M	T	36.000	12,550				12,550	27	
M	T	48.000	370				370	28	
<b>Total Within Municipality</b>			<b>1,876,331</b>	<b>11,492</b>	<b>5,735</b>	<b>0</b>	<b>1,882,088</b>		
<b>Total Utility</b>			<b>1,876,331</b>	<b>11,492</b>	<b>5,735</b>	<b>0</b>	<b>1,882,088</b>		

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## WATER MAINS

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### Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Main installed by the Utility or its contractors is financed with Utility earnings. Assessments are levied if applicable. In the assessment process, the customer is given all legal notices regarding the installation. After installation, the customer has 30 days to pay interest free. If unpaid, interest accrues at 7.5% annually. Assessments are payable over 10 years if paid through the tax roll as special assessments. Assessments are deferred on land zoned agricultural. Assessments on land outside the City of Kenosha are recorded as hook up fees that are due upon attachment to the City.

In 2011, assessments collected totalled \$35,328. Deferred charges totalled \$111,159.

In addition, the Utility accepted 5,835 feet of 8" watermain from the developer of Kilbourn Woods Subdivision. Developer cost was \$390,825.

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## 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)	
L	0.625	8,755		13		8,742		1
L	0.750	107		1		106		2
M	0.750	10,370				10,370		3
L	1.000	158				158		4
M	1.000	8,072	119	6		8,185		5
M	1.500	641	1			642		6
L	1.500	67				67		7
M	2.000	550				550		8
L	2.000	58		1		57		9
M	3.000	97				97		10
M	4.000	172				172		11
M	6.000	269	1			270		12
M	8.000	176				176		13
M	10.000	7				7		14
M	12.000	16				16		15
M	16.000	1				1		16
<b>Total Utility</b>		<b>29,516</b>	<b>121</b>	<b>21</b>	<b>0</b>	<b>29,616</b>	<b>0</b>	

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## WATER SERVICES

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### Water Services (Page W-22)

**If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.**

Fees collected for services are governed by Rate Tarriff CZ-1. Fees are paid when installation is requested by the customer or after installation of water main. Billing is done via the assessment system. In 2011, 5 services were added by customer request and through assessments with \$5,895 collected. Due to the advent of developer's agreements, the Utility processes very few assessments for connections. In the assessment process, the customer is given all legal notices regarding installation. After installation, the customer has 30 days to pay interest free. If unpaid, interest accrues at 7.5% annually. In November of each year, unpaid assessments are placed on the tax roll as special assessments for collection.

During 2011, the Utility accepted 119 one-inch connections from the developer of Kilbourn Woods Subdivision.

In addition, the Utility recorded \$2,700 of donated material and excavation associated with connections. Deferred charges totalled \$5,525.

**If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.**

No change from last year.

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## 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.

### 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)	*	10
0.625	25,069	966	1,027	72	<b>25080</b>	1,515	*	1
0.750	4,231	170	131	13	<b>4283</b>	304	*	2
1.000	911	58	38	(31)	<b>900</b>	97	*	3
1.500	615	34	63	11	<b>597</b>	187	*	4
2.000	648	73	75	1	<b>647</b>	210	*	5
3.000	99	12	7	4	<b>108</b>	58	*	6
4.000	67	9	4	(13)	<b>59</b>	35	*	7
6.000	39	3	3	(5)	<b>34</b>	33	*	8
8.000	9				<b>9</b>	9		9
10.000	2				<b>2</b>	2		10
<b>Total:</b>	<b>31,690</b>	<b>1,325</b>	<b>1,348</b>	<b>52</b>	<b>31719</b>	<b>2,450</b>		

1) Indicate your residential meter replacement schedule: \_\_\_\_\_

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

**METERS (cont.)**

- 4. Totals by size in Column (f) should equal same size totals in Column (o).
- 5. Explain all reported adjustments as a schedule footnote.
- 6. Do not include station meters in the meter inventory used to complete these tables.

**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	23,648	979	3	11	0	439	<b>25080</b>	*	1
0.750	3,483	669	6	14	0	111	<b>4283</b>	*	2
1.000	194	613	15	31	0	47	<b>900</b>	*	3
1.500	20	460	14	26	0	77	<b>597</b>	*	4
2.000	7	505	16	54	0	65	<b>647</b>	*	5
3.000	0	62	3	27	0	16	<b>108</b>	*	6
4.000	0	24	4	21	1	9	<b>59</b>	*	7
6.000	0	12	3	7	7	5	<b>34</b>	*	8
8.000	0	0	0	1	8	0	<b>9</b>		9
10.000	0	0	1	0	1	0	<b>2</b>		10
<b>Total:</b>	<b>27,352</b>	<b>3,324</b>	<b>65</b>	<b>192</b>	<b>17</b>	<b>769</b>	<b>31719</b>		

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## METERS

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### Meters (Page W-23)

#### Explain all reported adjustments.

At the end of each year the Utility counts the meters physically in the stock room, meter shop, and meter repair vehicles. This is our in stock inventory. The 84 hydrant meters are not included. The customer accounts on the water file billing system are also counted. The sum of these two is our meter count at year end. We know for certain the purchases for the year, therefore the amount in the adjustments column must be meters retired but not recorded or a miscount of the year end inventory.

#### Explain program for replacing or testing meters 1" or smaller.

The Utility operates a 20 year change out program for 5/8", 3/4", and 1" meters. Unless there is a question about the meter accuracy, the meter is removed and scrapped. No testing is done. It is replaced with a new meter.

#### If 2-inch or greater meters are reported as residential, please explain.

Two inch residential meters are used for large homes with long setbacks.

#### Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

#### If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

6" meter at Ken-Crete is plumbed without a bypass. The owner would not allow us to shut them down to test the meter. The owner is installing a bypass in 2012.

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## METERS (cont.)

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	3,202	64	39		3,227	2
<b>Total Fire Hydrants</b>	<b>3,202</b>	<b>64</b>	<b>39</b>	<b>0</b>	<b>3,227</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	1,802	*
Number of distribution system valves end of year:	5,689	
Number of distribution valves operated during year:	594	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-25)

#### General footnotes

The Utility plans to exercise 50% of the distribution system valves each year. Unfortunately, manpower issues and workload demands did not allow us to do so.

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## LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter		NONE			1
Wholesale Meter	<= 4-inch	6201 50th St, Somers	Compound	9/21/2010	2
Wholesale Meter	6	3000 12th St, Somers	Compound	5/12/2011	3
Wholesale Meter	6	8499 Cooper Rd, PI Prairie	Compound	10/21/2011	4
Wholesale Meter	6	3898 12th St, Somers	Compound	5/12/2011	5
Wholesale Meter	6	1201 22nd Ave, Somers	Compound	6/8/2011	6
Wholesale Meter	6	8951 39th Ave, PI Prairie	Compound	5/12/2011	7
Wholesale Meter	6	4098 15th St, Somers	Compound	5/9/2011	8
Wholesale Meter	6	8199 Green Bay Rd, PI Prairie	Compound	11/2/2011	9
Wholesale Meter	8	7500 125th Ave, Bristol	Compound	6/6/2011	10
Wholesale Meter	8	8102 7th Ave, PI Prairie	Compound	5/3/2011	11
Wholesale Meter	8	8501 7th Ave, PI Prairie	Compound	5/3/2011	12
Wholesale Meter	8	8501 7th Ave 3, PI Prairie	Compound	5/3/2011	13
Wholesale Meter	8	8102 7th Ave 3, PI Prairie	Compound	5/3/2011	14
Wholesale Meter	8	1820 12th Ave, Somers	Compound	5/4/2011	15
Wholesale Meter	8	4042 18th St, Somers	Compound	6/4/2011	16
Wholesale Meter	10	7500 120th Ave, Bristol	Compound	10/1/2011	17
Wholesale Meter	10	3801 Green Bay Rd, Somers	Compound	5/13/2011	18

## WATER CONSERVATION PROGRAMS

1. List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives.  
 2. If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on ScheduleW-05 (Account 691 for class D utilities).

Item (a)	Expenditures (b)	Number of Rebates (c)
<b>Administrative and General Expenses</b>		
Program Administration		1
Customer Outreach & Education		2
Other Program Costs		3
<b>Subtotal Administrative and General Expenses</b>	<b>0</b>	
<b>Customer Incentives</b>		
Residential Toilets		4
Multifamily/Commercial Toilets		5
Faucets		6
Showerheads		7
Clothes Washers		8
Dishwashers		9
Cost Sharing Projects (Nonresidential Customers)		10
Other Incentives		11
<b>Subtotal Customer Incentives</b>	<b>0</b>	
<b>Total Conservation Expenditures</b>	<b>0</b>	

## WATER CUSTOMERS SERVED

List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.

Location (a)	Customers End of Year (b)
<b>Kenosha County</b>	
<b>Villages</b>	
PLEASANT PRAIRIE	712
<b>Total Villages:</b>	<b>712</b>
<b>Towns</b>	
BRISTOL	2
SOMERS	58
<b>Total Towns:</b>	<b>60</b>
<b>Total Kenosha County:</b>	<b>772</b>
<b>Total Company:</b>	<b>772</b>