



3013 (01-06-12)

ANNUAL REPORT

OF

Name: KENOSHA WATER UTILITY

Principal Office: 4401 GREEN BAY ROAD
KENOSHA , WI 53144

For the Year Ended: DECEMBER 31, 2012

**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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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: JAN MICHALSKI

Title: CHAIRMAN

Office Address:

625 52ND ST
KENOSHA, WI 53140

Telephone: (262) 653 - 4000

Fax Number:

Email Address: district3@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: RENNEE MESSING

Title: PARTNER

Office Address: CLIFTON LARSON ALLEN LLP

222 MAIN STREET
RACINE, WI 53401

Telephone: (262) 637 - 9351

Fax Number: (262) 637 - 0734

Email Address: renee.messing@cliftonlarsonallen.com

Date of most recent audit report: 4/30/2012

Period covered by most recent audit: YEAR ENDED 12/31/2011

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

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

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

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:

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

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

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

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

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

Name of utility commission/committee: Board of Water Commissioners

Names of members of utility commission/committee:

- MR STEVE BOSTROM
 - MR SCOTT GORDON
 - MR ERIC HAUGAARD, VICE CHAIRMAN
 - MR PATRICK JULIANA
 - MR JAN MICHALSKI, CHAIRMAN
 - MR G. JOHN RUFFOLO
-

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility,

as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	12,229,390	11,754,013	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,701,178	6,034,535	2
Depreciation Expense (403)	1,872,333	1,872,284	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	2,488,613	2,314,885	5
Total Operating Expenses	10,062,124	10,221,704	
Net Operating Income	2,167,266	1,532,309	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,167,266	1,532,309	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	41,044	44,814	10
Miscellaneous Nonoperating Income (421)	131,164	541,020	11
Total Other Income	172,208	585,834	
Total Income	2,339,474	2,118,143	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(172,400)	(172,400)	12
Other Income Deductions (426)	322,929	319,838	13
Total Miscellaneous Income Deductions	150,529	147,438	
Income Before Interest Charges	2,188,945	1,970,705	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	960,317	1,026,004	14
Amortization of Debt Discount and Expense (428)	5,946	6,443	15
Amortization of Premium on Debt--Cr. (429)	98,413	106,644	16
Interest on Debt to Municipality (430)	14,255	15,387	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	882,105	941,190	
Net Income	1,306,840	1,029,515	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	65,741,173	64,711,658	20
Balance Transferred from Income (433)	1,306,840	1,029,515	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
Total Unappropriated Earned Surplus End of Year (216)	67,048,013	65,741,173	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	12,229,390	0	12,229,390	1
Total (Acct. 400):	12,229,390	0	12,229,390	
Operation and Maintenance Expense (401-402):				
Derived	5,701,178	0	5,701,178	2
Total (Acct. 401-402):	5,701,178	0	5,701,178	
Depreciation Expense (403):				
Derived	1,872,333	0	1,872,333	3
Total (Acct. 403):	1,872,333	0	1,872,333	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	2,488,613	0	2,488,613	5
Total (Acct. 408):	2,488,613	0	2,488,613	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	2,167,266	0	2,167,266	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
MAINS AND CONNECTIONS	2,125	0	2,125	11
SPECIAL REDEMPTION	21,696	0	21,696	12
DEPRECIATION	5,005	0	5,005	13
RENEWAL AND REPLACMENT	674	0	674	14
TAX FUND	10,163	0	10,163	15
INVESTMENT ACCOUNT	1,381	0	1,381	16
Total (Acct. 419):	41,044	0	41,044	

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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		125,319	125,319	17
MISCELLANEOUS NON OPERATING REVENUE	5,845		5,845	18
Total (Acct. 421):	5,845	125,319	131,164	
TOTAL OTHER INCOME:	46,889	125,319	172,208	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(172,400)	0	(172,400)	19
NONE			0	20
Total (Acct. 425):	(172,400)	0	(172,400)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	322,929	322,929	21
NONE			0	22
Total (Acct. 426):	0	322,929	322,929	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(172,400)	322,929	150,529	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	960,317	0	960,317	23
Total (Acct. 427):	960,317	0	960,317	
Amortization of Debt Discount and Expense (428):				
BOND ISSUANCE EXPENSE	5,946		5,946	24
Total (Acct. 428):	5,946	0	5,946	
Amortization of Premium on Debt--Cr. (429):				
2008 WATER BOND PREMIUM	98,413		98,413	25
Total (Acct. 429):	98,413	0	98,413	
Interest on Debt to Municipality (430):				
Derived	14,255	0	14,255	26
Total (Acct. 430):	14,255	0	14,255	
Other Interest Expense (431):				
Derived	0	0	0	27
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	28
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	882,105	0	882,105	
NET INCOME:	1,504,450	(197,610)	1,306,840	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	43,042,503	22,698,670	65,741,173	29
Total (Acct. 216):	43,042,503	22,698,670	65,741,173	

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)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	1,504,450	(197,610)	1,306,840	30
Total (Acct. 433):	1,504,450	(197,610)	1,306,840	
Miscellaneous Credits to Surplus (434):				
NONE			0	31
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	32
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	33
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	34
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	44,546,953	22,501,060	67,048,013	

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	12,229,390	0	0	0	12,229,390	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	12,229,390	0	0	0	12,229,390	

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	2,207,813	(508,777)	1,699,036	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	359,334	359,334	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	42,322	42,322	7
Water utility plant accounts	0	100,807	100,807	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	6,314	6,314	19
Total Payroll	2,207,813	0	2,207,813	

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	36.3	1
Electric		2
Gas		3
Sewer	41.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	110,695,433	110,355,148	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	32,639,048	30,563,349	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	78,056,385	79,791,799	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	18,000	18,000	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	18,000	18,000	
Investment in Municipality (123)	0	0	7
Other Investments (124)	58,230	87,577	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	76,230	105,577	
CURRENT AND ACCRUED ASSETS			
Cash (131)	565,252	461,347	12
Special Deposits (134)	0	0	13
Working Funds (135)	850	850	14
Temporary Cash Investments (136)	10,177,000	9,152,000	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,299,657	1,311,766	17
Other Accounts Receivable (143)	2,769,950	2,777,736	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	694,966	765,064	20
Plant Materials and Operating Supplies (154)	405,936	379,170	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	71,972	72,358	25
Interest and Dividends Receivable (171)	542	106	26
Accrued Utility Revenues (173)	1,241,087	1,263,107	27
Miscellaneous Current and Accrued Assets (174)	33,047	28,681	28
Total Current and Accrued Assets	17,260,259	16,212,185	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	21,531	27,477	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
Total Deferred Debits	21,531	27,477	
Total Assets and Other Debits	95,414,405	96,137,038	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,245,833	1,245,833	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	67,048,013	65,741,173	37
Total Proprietary Capital	68,293,846	66,987,006	
LONG-TERM DEBT			
Bonds (221)	15,545,000	17,445,000	38
Advances from Municipality (223)	275,376	308,316	39
Other Long-Term Debt (224)	5,000,000	5,000,000	40
Total Long-Term Debt	20,820,376	22,753,316	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	237,855	249,621	42
Payables to Municipality (233)	344,994	364,696	43
Customer Deposits (235)	1,376	1,804	44
Taxes Accrued (236)	2,392,969	2,203,426	45
Interest Accrued (237)	63,130	69,751	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)			48
Total Current and Accrued Liabilities	3,040,324	2,889,298	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	356,363	454,775	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	2,903,496	3,052,643	51
Total Deferred Credits	3,259,859	3,507,418	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	95,414,405	96,137,038	

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)	
First of Year:					
Total Utility Plant - First of Year	110,355,148	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	84,398,758	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	26,038,418	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)	255,886				8
Total Utility Plant	110,695,433	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	26,417,350	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	6,219,327	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
Total Accumulated Provision	32,639,048	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	78,056,385	0	0	0	

**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)	
Balance first of year (111.1)	24,657,989				24,657,989	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,872,333				1,872,333	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	116,686				116,686	6
Accruals charged other						7
accounts (specify):						8
FUNCTIONAL EXPENSE ACCOUNTS	99,562				99,562	9
Salvage	28,809				28,809	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	2,117,390	0	0	0	2,117,390	16
Debits during year						17
Book cost of plant retired	345,717				345,717	18
Cost of removal	0				0	19
Other debits (specify):						20
TRANSFER TO SEWER UNIT	12,312				12,312	21
					0	22
					0	23
					0	24
Total debits	358,029	0	0	0	358,029	25
Balance end of year (111.1)	26,417,350	0	0	0	26,417,350	26
Footnotes						27

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)	
Balance first of year (111.2)	5,902,988				5,902,988	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	322,929				322,929	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,795				2,795	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	325,724	0	0	0	325,724	16
Debits during year						17
Book cost of plant retired	9,385				9,385	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	9,385	0	0	0	9,385	25
Balance end of year (111.2)	6,219,327	0	0	0	6,219,327	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>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.</p> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
BRISTOL LAND	18,000			18,000	2
Total Nonutility Property (121)	18,000	0	0	18,000	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	18,000	0	0	18,000	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	405,936	379,170	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
Total Materials and Supplies	405,936	379,170	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2008 BOND REFUNDING NOTES ISSUANCE EXPENSE	5,946	428	21,531	1
Total			21,531	
Unamortized premium on debt (251)				
2008 BOND REFUNDING NOTE PREMIUM	98,412	428	356,363	2
Total			356,363	

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
Changes during year (explain):		
NONE		2
Balance end of year	<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%	15,545,000	1
Total Bonds (Account 221):				15,545,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
ADVANCE FROM MUNICIPALITY	02/19/2009	04/01/2019	3.03%	275,376	1
Total for Account 223				275,376	
Other Long-Term Debt (224)					
ADVANCE FROM SEWERAGE UNIT	07/14/2008	07/13/2018	3.50%	5,000,000	2
Total for Account 224				5,000,000	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	2,203,426	1
Accruals:		
Charged water department expense	139,805	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
TAX EQUIVALENT ASSESSMENT	2,392,969	5
PSC REMAINDER ASSESSMENT	9,534	6
Total Accruals and other credits	2,542,308	
Taxes paid during year:		
County, state and local taxes	2,203,426	7
Social Security taxes	139,805	8
PSC Remainder Assessment	9,534	9
Other (explain):		
NONE		10
Total payments and other debits	2,352,765	
Balance end of year	2,392,969	

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)	
Bonds (221)					
2008 WATER REVENUE REFUNDING BONDS	65,971	785,317	791,650	59,638	1
Subtotal	65,971	785,317	791,650	59,638	
Advances from Municipality (223)					
WRS PAY OFF OF UNFUNDED OBLIGATION	3,780	14,255	14,543	3,492	2
Subtotal	3,780	14,255	14,543	3,492	
Other Long-Term Debt (224)					
ADVANCE FROM SEWERAGE UNIT	0	175,000	175,000	0	3
Subtotal	0	175,000	175,000	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	69,751	974,572	981,193	63,130	

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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
LONG TERM PORTION OF ASSESSMENTS RECEIVABLE	58,230	2
Total (Acct. 124):	58,230	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,299,657	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	1,299,657	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
DEFERRED WATER MAIN CHARGES	2,658,535	* 14
DEFERRED CONNECTION CHARGES	102,927	* 15
WATER MAIN ASSESSMENTS RECEIVABLE	8,488	16
Total (Acct. 143):	2,769,950	
Receivables from Municipality (145):		
TAXROLL	693,704	* 17
MISCELLANEOUS DUE FROM CITY	1,262	18
Total (Acct. 145):	694,966	

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)	
Prepayments (165):		
MICRO MEMBRANE FILTER REPLACEMENT AGREEMENT	71,620	19
PREPAID COMPUTER EQUIPMENT MAINTENANCE CONTRACTS	352	20
Total (Acct. 165):	71,972	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
GENERAL AND HEALTH INSURANCE	279,787	* 26
PAYROLL PAYABLE	50,308	* 27
FUEL PURCHASES	12,105	* 28
MISCELLANEOUS	2,794	29
Total (Acct. 233):	344,994	
Other Deferred Credits (253):		
Regulatory Liability	1,896,406	30
CONTINGENT RETIREMENT SICK LEAVE	314,369	31
WORKERS COMPENSATION IBNR EXPENSE	56,651	32
ADVANCE CELL TOWER RENTAL PAYMENTS	24,053	33
OPEB LIABILITY	594,456	34
ANNUAL LEAVE LIABILITY	17,561	35
Total (Acct. 253):	2,903,496	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

General footnotes

Other Deferred Credits - Account 253

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 assessments receivable is 8,488.

Account 145 - Receivables from Municipality

Taxroll collections - \$693,704. 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).

Account 233 - Payables to Municipality

General and Health Insurance - \$279,787. This includes unpaid health insurance claims of \$131,177.94. The balance represents KWU's share of general, property, and liability insurance and the administrative costs associated with them.

Payroll Payable - \$50,308. This represents the payroll for the last week of December, 2012 which had not been paid to the City as of 12/31/2012.

Fuel Purchases - \$12,105. This represents November and December charges for fuel for vehicles which had not been paid to the City as of 12/31/2012.

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)	
Add Average:						
Utility Plant in Service (101.1)	84,273,831	0	0	0	84,273,831	1
Materials and Supplies	392,553	0	0	0	392,553	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	25,537,669	0	0	0	25,537,669	4
Customer Advances for Construction					0	5
Regulatory Liability	1,982,606	0	0	0	1,982,606	6
NONE					0	7
Average Net Rate Base	57,146,109	0	0	0	57,146,109	
Net Operating Income	2,167,266	0	0	0	2,167,266	8
Net Operating Income as a percent of						
Average Net Rate Base	3.79%	N/A	N/A	N/A	3.79%	

**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	2,068,806	0	0	0	2,068,806	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	172,400	0	0	0	172,400	3
Other (specify):						
NONE					0	4
Balance End of Year	1,896,406	0	0	0	1,896,406	

IMPORTANT CHANGES DURING THE YEAR

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	11,680,139	11,227,472	1
Total Sales of Water	11,680,139	11,227,472	
Other Operating Revenues			
Forfeited Discounts (470)	148,055	156,315	2
Rents from Water Property (472)	207,427	183,520	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	193,769	186,706	5
Total Other Operating Revenues	549,251	526,541	
Total Operating Revenues	12,229,390	11,754,013	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	9,625	1,780	6
Pumping Expenses (620-633)	1,156,171	1,237,384	7
Water Treatment Expenses (640-652)	1,027,230	1,005,701	8
Transmission and Distribution Expenses (660-678)	1,845,887	1,952,168	9
Customer Accounts Expenses (901-906)	432,714	415,087	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	1,229,551	1,422,415	12
Total Operation and Maintenance Expenses	5,701,178	6,034,535	
Other Operating Expenses			
Depreciation Expense (403)	1,872,333	1,872,284	13
Amortization Expense (404-407)		0	14
Taxes (408)	2,488,613	2,314,885	15
Total Other Operating Expenses	4,360,946	4,187,169	
Total Operating Expenses	10,062,124	10,221,704	
NET OPERATING INCOME	2,167,266	1,532,309	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	32	810	1,158	1
Commercial (460.2)	39	3,776	5,397	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	71	4,586	6,555	
Metered Sales to General Customers (461)				
Residential (461.1)	27,365	1,838,585	5,476,062	5
Commercial (461.2)	3,315	994,274	2,393,157	6
Industrial (461.3)	63	287,364	484,689	7
Public Authority (461.4)	185	111,369	258,544	8
Total Metered Sales to General Customers (461)	30,928	3,231,592	8,612,452	
Private Fire Protection Service (462)	464		153,011	9
Public Fire Protection Service (463)	4		1,117,126	10
Other Water Sales (465)	3	2,148	4,722	11
Sales for Resale (466)	17	1,035,405	1,786,273	12
Interdepartmental Sales (467)				13
Total Sales of Water	31,487	4,273,731	11,680,139	

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.	1,570	4,362	1
VILLAGE OF BRISTOL	7500 125TH AVE.	3,455	7,705	2
TOWN OF SOMERS	1201 22ND AVENUE	14,846	28,231	3
TOWN OF SOMERS	1820 12TH AVENUE	52,554	97,809	4
TOWN OF SOMERS	3000 12TH STREET	60,800	112,398	5
TOWN OF SOMERS	3801 GREEN BAY ROAD	11,771	23,755	6
TOWN OF SOMERS	3898 12TH STREET	13,488	25,744	7
TOWN OF SOMERS	4042 18TH STREET	18,791	28,673	8
TOWN OF SOMERS	4098 15TH STREET	7,395	14,583	9
TOWN OF SOMERS	6201 50TH STREET	58	696	10
VILLAGE OF PLEASANT PRAIRIE	8102 7TH AVENUE (06/04) #1	11,591	21,083	11
VILLAGE OF PLEASANT PRAIRIE	8102 7TH AVENUE (06/04) #2	393,794	664,901	12
VILLAGE OF PLEASANT PRAIRIE	8199 GREEN BAY RD (STAND BY)	4	1,048	13
VILLAGE OF PLEASANT PRAIRIE	8499 COOPER ROAD (STAND BY)	0	1,043	* 14
VILLAGE OF PLEASANT PRAIRIE	8501 7TH AVENUE (7/97)	426,736	720,391	15
VILLAGE OF PLEASANT PRAIRIE	8951 39TH AVENUE (STAND BY)	8,641	15,599	* 16
VILLAGE OF PLEASANT PRAIRIE	8501 7TH AVENUE (10/02)	9,911	18,252	17
Total		1,035,405	1,786,273	

SALES FOR RESALE (ACCT. 466)

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

General footnotes

The Village of Pleasant Prairie metering point at 8499 Cooper Road is a stand by meter with zero consumption for the year.

The Village of Pleasant Prairie metering point at 8951 39th Ave is also a stand by meter. On 10/11/12 KWU staff discovered a lock on the bypass that was not ours. Pleasant Prairie staff alerted us to the fact that they had billed their customers for 7,513,000 gallons more water than we had billed them for. Based on this information, we billed Pleasant Prairie for 8,641,000 gallons; this estimate included 15% water loss.

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Wholesale fire protection billed	76,722	1
Amount billed (usually per rate schedule F-1 or Fd-1)	1,040,404	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	1,117,126	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	148,055	6
Other (specify):		
Total Forfeited Discounts (470)	148,055	
Rents from Water Property (472):		
CELL PHONE ANTENNAS ON WATER TANKS	207,427	7
Total Rents from Water Property (472)	207,427	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
FROZEN, BROKEN, AND METER RE-CONNECTION CHARGES	16,159	9
REPAIR SERVICE - PRIVATE HYDRANTS	10,478	10
HYDRANT PERMITS	3,995	11
TURN ON CHARGES	2,519	12
MISCELLANEOUS	2,590	13
CHARGES TO MUNICIPALITY FOR STORMWATER ADMINISTRATION	52,980	14
Return on net investment in meters charged to sewer department	105,048	15
Other (specify):		
Total Other Water Revenues (474)	193,769	

OTHER OPERATING REVENUES (WATER)

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

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.

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 2012 was \$105,048.

The Utility bills and collects fees charged by the City Stormwater Utility. In 2012, KWU charged the City \$52,980 for expenses incurred in conjunction with this activity.

In 2012, KWU charged \$16,159 in froze, broken, and meter re-connection charges.

In 2012, the KWU charged \$10,478 to repair privately owned hydrants.

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)	
SOURCE OF SUPPLY EXPENSES			
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)	9,625	125	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)	0	1,655	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
Total Source of Supply Expenses	9,625	1,780	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	103,219	126,428	* 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)	858,006	863,656	16
Pumping Labor and Expenses (624)	108,110	107,959	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	12,415	15,546	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	0	21
Maintenance of Structures and Improvements (631)	14,312	38,044	* 22
Maintenance of Power Production Equipment (632)	1,001	3,391	23
Maintenance of Pumping Equipment (633)	59,108	82,360	* 24
Total Pumping Expenses	1,156,171	1,237,384	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	53,498	58,934	25
Chemicals (641)	189,715	160,825	* 26
Operation Labor and Expenses (642)	243,784	263,789	27
Miscellaneous Expenses (643)	21,722	21,232	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	74,425	38,057	* 31
Maintenance of Water Treatment Equipment (652)	444,086	462,864	32
Total Water Treatment Expenses	1,027,230	1,005,701	

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)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	140,679	114,923	* 33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	36,782	26,281	* 35
Meter Expenses (663)	80,357	79,865	36
Customer Installations Expenses (664)	15,921	2,259	* 37
Miscellaneous Expenses (665)	539,576	580,078	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	26,498	31,164	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	25,964	55,183	* 42
Maintenance of Transmission and Distribution Mains (673)	755,419	721,040	43
Maintenance of Services (675)	136,840	241,503	* 44
Maintenance of Meters (676)	54,936	47,896	45
Maintenance of Hydrants (677)	32,915	51,976	* 46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	1,845,887	1,952,168	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	58,403	67,638	49
Customer Records and Collection Expenses (903)	350,786	347,449	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)	23,525	0	* 53
Total Customer Accounts Expenses	432,714	415,087	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	163,363	178,701	55
Office Supplies and Expenses (921)	64,818	38,587	* 56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	137,947	114,207	* 58
Property Insurance (924)	54,235	56,610	59
Injuries and Damages (925)	(31,405)	(7,422)	* 60
Employee Pensions and Benefits (926)	800,470	1,006,729	* 61
Regulatory Commission Expenses (928)	12,589	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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	27,534	35,003	64
Rents (931)		0	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	1,229,551	1,422,415	
Total Operation and Maintenance Expenses	5,701,178	6,034,535	

WATER OPERATION & MAINTENANCE EXPENSES

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 620 - Pumping Operation Supervision and Engineering

This account decreased \$23,209 or 18.4%. This is primarily due to a decrease in KWU engineering expenses charged to this account.

Account 631 - Maintenance of Pumping Structures and Improvements

This account decreased \$23,732 or 62.4% due to a decrease in labor cost charged to this account.

Account 633 - Maintenance of Pumping Equipment

This account decreased \$23,252 or 28.2%. This is primarily due to a reduction of \$19,390 in outside services. In 2011, the Utility repaired a pump motor. Similar expenses were not incurred in 2012.

Account 641 - Water Treatment Chemicals

This account increased \$28,890 or 18.0% due to price increases and an increase in the volume of water treated.

Account 651 - Maintenance of Water Treatment Structures and Improvements

This account increased \$36,368 or 95.6%. In 2012, the Utility repaired a roof and replaced insulation. Similar expenses were not incurred in 2011.

Account 660 - Transmission and Distribution Supervision and Engineering

This account increased \$25,756 or 22.4% due to an increase in KWU engineering expenses allocated to this account.

Account 662 - Transmission and Distribution Lines Expenses

This account increased \$10,501 or 40% due to an increase in labor charged to this account.

Account 664 - Customer Installations Expense

This account increased \$13,662 or 604.8% due to an increase in material and supplies costs for cross connection control.

Account 672 - Maintenance of Distribution Reservoirs and Standpipes

This account decreased \$29,219 or 52.9% due to decreases in outside services and repair and replacement part costs. In 2011, the Utility replaced a door and pressure washed two tanks. Similar expenses were not incurred in 2012.

Account 675 - Maintenance of Services

This account decreased \$104,663 or 43.3%. This is primarily due to a decrease in charges to reconnect services in conjunction with water main relay projects.

Account 677 - Maintenance of Hydrants

This account decreased \$19,061 or 36.7% due to a reduction in labor costs allocated to this account.

Account 906 - Customer Service and Information Expenses

This account increased \$23,525 or 100%. This is primarily due to outside services expenditures to review and develop a water conservation plan. Similar expenses were not incurred in 2011.

Account 921 - Office Supplies and Expenses

This account increased \$26,231 or 68% due to increases in labor and KWU engineering expenses allocated to this account.

Account 923 - Outside Services Employed

This account increased \$23,740 or 20.8% due to an increase in KWU engineering expenses allocated to this account.

Account 925 - Injuries and Damages

This account decreased \$23,983 or 323.1% due to a reduction of the workers' compensation IBNR accrual.

Account 926 - Employee Pensions and Benefits

This account decreased \$206,259 or 20.5% primarily due to decreases in Wisconsin Retirement System (WRS) and health insurance expenses.

WATER OPERATION & MAINTENANCE EXPENSES

Account 928 - Regulatory Commission Expenses

This account increased \$12,589 or 100%. The increase is due to expenses incurred in conjunction with the 2013 water rate case. Similar expenses were not incurred in 2011.

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		2,392,969	2,203,426	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		53,695	49,546	2
Net property tax equivalent		2,339,274	2,153,880	
Social Security		139,805	146,881	3
PSC Remainder Assessment		9,534	14,124	4
Other (specify): NONE			0	5
Total tax expense		2,488,613	2,314,885	

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
SUMMARY OF TAX RATES							
State tax rate	mills		0.178250				3
County tax rate	mills		5.147390				4
Local tax rate	mills		9.376070				5
School tax rate	mills		12.160630				6
Voc. school tax rate	mills		1.635080				7
Other tax rate - Local	mills		2.450230				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.947650				10
Less: state credit	mills		1.823460				11
Net tax rate	mills		29.124190				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		9.376070				14
Combined School Tax Rate	mills		13.795710				15
Other Tax Rate - Local	mills		2.450230				16
Total Local & School Tax	mills		25.622010				17
Total Tax Rate	mills		30.947650				18
Ratio of Local and School Tax to Total	dec.		0.827915				19
Total tax net of state credit	mills		29.124190				20
Net Local and School Tax Rate	mills		24.112341				21
Utility Plant, Jan. 1	\$	110,355,148	110,355,148				22
Materials & Supplies	\$	379,170	379,170				23
Subtotal	\$	110,734,318	110,734,318				24
Less: Plant Outside Limits	\$	6,285,802	6,285,802				25
Taxable Assets	\$	104,448,516	104,448,516				26
Assessment Ratio	dec.		0.950157				27
Assessed Value	\$	99,242,489	99,242,489				28
Net Local & School Rate	mills		24.112341				29
Tax Equiv. Computed for Current Year	\$	2,392,969	2,392,969				30
Tax Equivalent per 1994 PSC Report	\$	1,033,306					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	2,392,969					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

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:

Library tax - 1.131860

Museum tax - .307400

Emergency Medical Services - .973860

Com. Promotions - .022170

Recycling - .014940

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)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
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	41,208			1,567,121	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	453,082				453,082	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	3,384,069	41,208	0	0	3,425,277	
PUMPING PLANT						
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)	3,871,665	45,850	37,600		3,879,915	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	8,647				8,647	16
Total Pumping Plant	8,311,262	45,850	37,600	0	8,319,512	
WATER TREATMENT PLANT						
Land and Land Rights (330)	527,048				527,048	17
Structures and Improvements (331)	8,374,424	72,462			8,446,886	18
Sand or Other Media Filtration Equipment (332)	1,290,928				1,290,928	19
Membrane Filtration Equipment (333)	13,830,205				13,830,205	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	24,022,605	72,462	0	0	24,095,067	
TRANSMISSION AND DISTRIBUTION PLANT						
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)	29,749,962	37,493	70,424		29,717,031	25
Services (345)	687,261	95,472	666		782,067	26
Meters (346)	4,687,375	111,978	151,788		4,647,565	27
Hydrants (348)	3,942,375	109,093	18,697		4,032,771	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	45,556,987	354,036	241,575	0	45,669,448	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	56,868	3,494	6,160		54,202	32
Computer Equipment (391.1)	231,315	81,592	54,934		257,973	33
Transportation Equipment (392)	993,118				993,118	34
Stores Equipment (393)	1,498				1,498	35
Tools, Shop and Garage Equipment (394)	236,578	8,274	970		243,882	36
Laboratory Equipment (395)	103,564		1,462		102,102	37
Power Operated Equipment (396)	484,869			(13,680)	471,189	* 38
Communication Equipment (397)	3,016		3,016		0	39
SCADA Equipment (397.1)	599,998	2,335			602,333	40
Miscellaneous Equipment (398)	163,157				163,157	41
Total General Plant	2,873,981	95,695	66,542	(13,680)	2,889,454	
Total utility plant in service directly assignable	84,148,904	609,251	345,717	(13,680)	84,398,758	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	84,148,904	609,251	345,717	(13,680)	84,398,758	

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

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

If Adjustments for any account are nonzero, please explain.

Account 396 - Power Operated Equipment

Kubota front deck mower transferred to Sewer Unit - (\$13,680)

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)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
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
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
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
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
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
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
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)	18,623,462	65,272			18,688,734	25
Services (345)	6,511,364	22,548	6,305		6,527,607	26
Meters (346)	0				0	27
Hydrants (348)	649,449	37,500	3,080		683,869	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	25,922,483	125,320	9,385	0	26,038,418	
GENERAL PLANT						
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
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	25,922,483	125,320	9,385	0	26,038,418	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	25,922,483	125,320	9,385	0	26,038,418	

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)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	295,450	2.00%	22,732	1
Collecting and Impounding Reservoirs (312)	153,338	1.67%	4,494	2
Lake, River and Other Intakes (313)	782,100	1.67%	25,826	3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	78,338	1.33%	6,026	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	1,309,226		59,078	
PUMPING PLANT				
Structures and Improvements (321)	832,323	2.00%	76,683	7
Other Power Production Equipment (323)	250,609	4.00%	23,098	8
Electric Pumping Equipment (325)	1,324,535	3.33%	129,067	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	6,132	4.00%	346	11
Total Pumping Plant	2,413,599		229,194	
WATER TREATMENT PLANT				
Structures and Improvements (331)	2,786,116	2.00%	168,213	12
Sand or Other Media Filtration Equipment (332)	1,290,928	3.24%	0	13
Membrane Filtration Equipment (333)	6,846,903	5.56%	768,959	14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	10,923,947		937,172	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	2,222,495	1.86%	114,856	17
Transmission and Distribution Mains (343)	3,290,661	0.93%	276,521	18
Services (345)	357,148	2.09%	15,355	19
Meters (346)	1,090,589	5.00%	233,373 *	20
Hydrants (348)	1,117,943	1.59%	63,400 *	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	8,078,836		703,505	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	36,722	5.88%	3,264	24
Computer Equipment (391.1)	106,083	14.29%	21,014	25
Transportation Equipment (392)	629,003	12.86%	72,639	26
Stores Equipment (393)	1,498	5.88%		27
Tools, Shop and Garage Equipment (394)	190,052	5.88%	14,125	28
Laboratory Equipment (395)	58,241	5.88%	6,046	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					318,182	1
312					157,832	2
313					807,926	3
314					0	4
316					84,364	5
317					0	6
	0	0	0	0	1,368,304	
321					909,006	7
323					273,707	8
325	37,600				1,416,002	9
326					0	10
328					6,478	11
	37,600	0	0	0	2,605,193	
331					2,954,329	12
332					1,290,928	13
333					7,615,862	14
334					0	15
	0	0	0	0	11,861,119	
341					0	16
342					2,337,351	17
343	70,424				3,496,758	18
345	666				371,837	19
346	151,788		12,229	28,362	1,212,765 *	20
348	18,697		16,480	(28,362)	1,150,764 *	21
349					0	22
	241,575	0	28,709	0	8,569,475	
390					0	23
391	6,160		100		33,926	24
391.1	54,934				72,163	25
392					701,642	26
393					1,498	27
394	970				203,207	28
395	1,462				62,825	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)	
GENERAL PLANT				
Power Operated Equipment (396)	299,583	9.00%	22,245	* 30
Communication Equipment (397)	(5,633)	9.09%	137	* 31
SCADA Equipment (397.1)	562,936	15.00%	10,571	* 32
Miscellaneous Equipment (398)	53,896	5.88%	9,594	* 33
Total General Plant	1,932,381		159,635	
Total accum. prov. directly assignable	24,657,989		2,088,584	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	24,657,989		2,088,584	

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				(12,312)	309,516	* 30
397	3,016				(8,512)	* 31
397.1				8,236	581,743	* 32
398				(8,236)	55,254	* 33
	66,542	0	100	(12,312)	2,013,262	
	345,717	0	28,809	(12,312)	26,417,353	
					0	34
	345,717	0	28,809	(12,312)	26,417,353	

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

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 346 - Meters

Correction of prior period error - \$28,362

Account 348 - Hydrants

Correction of prior period error - (\$28,362)

Account 396 - Power Operated Equipment

Kubota front deck mower was transferred to Sewer Unit - (\$12,312)

Account 397.1 - SCADA Equipment

Correction of prior period error - \$8,236

Account 398 - Miscellaneous Equipment

Correction of prior period error - (\$8,236)

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)	
SOURCE OF SUPPLY PLANT				
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
Total Source of Supply Plant	0		0	
PUMPING PLANT				
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
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
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
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	115,988	1.86%	2,571	17
Transmission and Distribution Mains (343)	3,106,809	0.93%	173,502	18
Services (345)	2,634,521	2.09%	136,257	19
Meters (346)	0	0.00%		20
Hydrants (348)	45,670	1.59%	10,600	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	5,902,988		322,930	
GENERAL PLANT				
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					118,559	17
343					3,280,311	18
345	6,305				2,764,473	19
346					0	20
348	3,080		2,795		55,985	21
349					0	22
	9,385	0	2,795	0	6,219,328	
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)	
GENERAL PLANT				
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
Total General Plant	0		0	
Total accum. prov. directly assignable	5,902,988		322,930	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	5,902,988		322,930	

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	
	9,385	0	2,795	0	6,219,328	
					0	34
	9,385	0	2,795	0	6,219,328	

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		399,903		399,903	1
February		362,710		362,710	2
March		371,978		371,978	3
April		380,389		380,389	4
May		446,409		446,409	5
June		622,237		622,237	6
July		671,239		671,239	7
August		518,890		518,890	8
September		433,852		433,852	9
October		390,439		390,439	10
November		363,577		363,577	11
December		367,021		367,021	12
Total annual pumpage	0	5,328,644	0	5,328,644	

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.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	5,328,644	2
Less: Gallons (000's) used in the treatment process:	434,164	3
Subtotal: Gallons (000's) entering distribution system:	4,894,480	4
Less: Gallons (000's) sold (Revenue Water):	4,273,731	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	620,749	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	17,646	8
Gallons (000's) used for fire protection:	4,691	9
Gallons (000's) used to prevent freezing of distribution system:	60	10
Gallons (000's) used for other system uses:	84,477	11
Subtotal Authorized System Uses:	106,874	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	10,336	14
Gallons (000's) lost due to service leaks or breaks:	337	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	248	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	502,954	18
Subtotal Water Losses:	513,875	19
Percentage of water entering distribution system sold:	87%	20
Percentage of Real and Apparent Losses:	10%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	27,400	29
Date of maximum: 07/04/2012		30
Cause of maximum: Hot weather		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	9,120	33
Date of minimum: 12/26/2012		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	10,429,145	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	152	40
Number of service breaks repaired this year:	35	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	99,947	43
Outside municipality?	1,885	44

SOURCES OF WATER SUPPLY - SURFACE WATERS

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 10
Year Installed	2009	1982	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	125	125	13
Footnotes				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 24
Year Installed	2003	1966	1981	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	100	50	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	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
Year Installed	1980	1988	1988	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	15	25	12
Footnotes				13
				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
Year Installed	1988	1996	1987	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	60	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	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	1
122ND AVE	122ND AVE	2007	ET	STEEL	159	750000	2
125TH AVE	125TH AVE	1988	ET	STEEL	158	250000	3
30TH AVENUE	30TH AVE	1969	R	STEEL	63	4300000	4
60TH STREET EAST	60TH ST E	1991	R	STEEL	77	3800000	5
60TH STREET WEST	60TH ST W	1934	R	STEEL	76	2750000	6
75TH STREET	75TH ST	1978	ET	STEEL	132	750000	7
80TH STREET	80TH ST	1962	R	STEEL	97	4000000	8
CLEAN WATER	CLEAN WATER	2000	R	CONCRETE	1	2500000	9
INDUSTRIAL PARK	IND PARK	1983	ET	STEEL	116	750000	10
WASHWATER	WASH WATER	1963	ET	STEEL	91	250000	11

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	1
Notes:							
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	2
Notes:							

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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
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	710,500				710,500	8
P	D	6.000	5,946				5,946	9
M	D	8.000	383,574				383,574	10
P	D	8.000	144,387	1,260			145,647	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	8,805				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		287		60,803	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
Total Within Municipality			1,882,088	1,260	287	0	1,883,061	
Total Utility			1,882,088	1,260	287	0	1,883,061	

WATER MAINS

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 deferred charges that become assessments upon attachment to the City.

In 2012, KWU refunded or voided assessments totalling \$35,328. None were added.

The Utility accepted 1,260 feet of 8" watermain from the Kenosha Gateway Retail Center (CVS Development). Developer cost was \$100,600.

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	8,742		21		8,721		1
L	0.750	106		2		104		2
M	0.750	10,370				10,370		3
L	1.000	158				158		4
M	1.000	8,185	38	9		8,214		5
M	1.500	642				642		6
L	1.500	67				67		7
L	2.000	57				57		8
M	2.000	550				550		9
M	3.000	97				97		10
M	4.000	172				172		11
P	4.000		1			1		12
M	6.000	270				270		13
P	6.000		9			9		14
M	8.000	176				176		15
M	10.000	7				7		16
M	12.000	16				16		17
M	16.000	1				1		18
Total Utility		29,616	48	32	0	29,632	0	

WATER SERVICES

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 2012, nine services were added by customer request and through assessments with \$6,648 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 2012, the Utility accepted seven six-inch connections from Kenosha Gateway Retail Center (CVS Development). The cost was \$10,500.

In addition, the Utility recorded \$5,400 of donated material and excavation associated with connections.

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

No change from last year.

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	25,080	317	225	(150)	25022	689	*	1
0.750	4,283	52	18	34	4351	193	*	2
1.000	900	24	14	7	917	84	*	3
1.500	597	43	44	4	600	191	*	4
2.000	647	47	35	28	687	235	*	5
3.000	108	1		7	116	61	*	6
4.000	59		1	10	68	34	*	7
6.000	34			11	45	39	*	8
8.000	9		1	1	9	9	*	9
10.000	2				2	2		10
Total:	31,719	484	338	(48)	31817	1,537		

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	23,649	973	2	9	0	389	25022	*	1
0.750	3,520	667	5	14	0	145	4351	*	2
1.000	195	614	14	29	0	65	917	*	3
1.500	21	462	13	26	0	78	600	*	4
2.000	7	506	15	48	0	111	687	*	5
3.000	0	62	3	27	0	24	116	*	6
4.000	0	24	4	20	1	19	68	*	7
6.000	0	12	3	7	7	16	45	*	8
8.000	0	0	0	1	8	0	9	*	9
10.000	0	0	1	0	1	0	2		10
Total:	27,392	3,320	60	181	17	847	31817		

METERS

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

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)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	3,227	25	22		3,230	2
Total Fire Hydrants	3,227	25	22	0	3,230	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	1,715	*
Number of distribution system valves end of year:	5,695	
Number of distribution valves operated during year:	561	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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.

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	4/9/2012	2
Wholesale Meter	6	3000 12th St, Somers	Compound	4/30/2012	3
Wholesale Meter	6	3898 12th St, Somers	Compound	4/24/2012	4
Wholesale Meter	6	4098 15th St, Somers	Compound	4/16/2012	5
Wholesale Meter	6	1201 22nd Ave, Somers	Compound	4/16/2012	6
Wholesale Meter	6	8499 Cooper Rd, PI Prairie	Compound	4/26/2012	7
Wholesale Meter	6	8199 Green Bay Rd, PI Prairie	Compound	4/26/2012	8
Wholesale Meter	6	8951 39th Ave, PI Prairie	Compound	4/17/2012	9
Wholesale Meter	8	8102 7th Ave 3, PI Prairie	Compound	4/27/2012	10
Wholesale Meter	8	8501 7th Ave 3, PI Prairie	Compound	4/26/2012	11
Wholesale Meter	8	8501 7th Ave, PI Prairie	Compound	10/11/2012	12
Wholesale Meter	8	8102 7th Ave, PI Prairie	Compound	4/27/2012	13
Wholesale Meter	8	1820 12th Ave, Somers	Compound	4/24/2012	14
Wholesale Meter	8	7500 125th Ave, Bristol	Compound	5/1/2012	15
Wholesale Meter	8	4042 18th St, Somers	Compound	4/16/2012	16
Wholesale Meter	10	3801 Green Bay Rd, Somers	Compound	4/16/2012	17
Wholesale Meter	10	7500 120th Ave, Bristol	Compound	5/1/2012	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 Schedule W-05 (Account 691 for class D utilities).

Item (a)	Expenditures (b)	Number of Rebates (c)
Administrative and General Expenses		
Program Administration		1
Customer Outreach & Education		2
Other Program Costs	23,525	3
Subtotal Administrative and General Expenses	23525	
Customer Incentives		
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
Subtotal Customer Incentives	0	
Total Conservation Expenditures	<u>23525</u>	

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)
Kenosha County	
Villages	
PLEASANT PRAIRIE	715
Total Villages:	715
Towns	
BRISTOL	2
SOMERS	56
Total Towns:	58
Total Kenosha County:	773
Total Company:	773