



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, 2013

**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.

SIGNATURE PAGE

I EDWARD ST. PETER of
(Person responsible for accounts)
Kenosha Water Utility, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 04/01/2014
(Date)

GENERAL MANAGER
(Title)

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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: RENEE 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: reneemessing@cliftonlarsenallen.com

Date of most recent audit report: 4/25/2013

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

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: CURT CZARNECKI

Title: DIRECTOR OF INFRASTRUCTURE SERVICES

Office Address:

4401 GREEN BAY ROAD
KENOSHA, WI 53144

Telephone: (262) 653 - 4306

Fax Number: (262) 653 - 4303

Email Address: cczarnecki@kenosha.org

Name: DAVID LEWIS

Title: ASSISTANT GENERAL MANAGER

Office Address:

7834 3RD AVE
KENOSHA, WI 53143

Telephone: (262) 653 - 4349

Fax Number: (262) 653 - 4340

Email Address: dlewis@kenosha.org

Name: EDWARD ST. PETER

Title: GENERAL MANAGER

Office Address:

4401 GREEN BAY ROAD
KENOSHA, WI 53144

Telephone: (262) 653 - 4305

Fax Number: (262) 653 - 4320

Email Address: estpeter@kenosha.org

Name: JOHN ANDERSEN

Title: DIRECTOR OF GIS/IT

Office Address:

4401 GREEN BAY ROAD
KENOSHA, WI 53142

Telephone: (262) 653 - 4345

Fax Number: (262) 653 - 4303

Email Address: jandersen@kenosha.org

Name: JOHN RASCH

Title: DIRECTOR OF WATER DISTRIBUTION & SEWER COLLECTION

Office Address:

4401 GREEN BAY ROAD
KENOSHA, WI 53144

Telephone: (262) 653 - 4307

Fax Number: (262) 653 - 4303

Email Address: jrasch@kenosha.org

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: KATRINA KAROW

Title: DIRECTOR OF WASTEWATER TREATMENT

Office Address:

7834 3RD AVE
KENOSHA, WI 53143

Telephone: (262) 653 - 4338

Fax Number: (262) 653 - 4340

Email Address: kkarow@kenosha.org

Name: MELISSA ARNOT

Title: DIRECTOR OF OPERATIONS

Office Address:

7834 3RD AVE
KENOSHA, WI 53143

Telephone: (262) 653 - 4339

Fax Number: (262) 653 - 4340

Email Address: marnot@kenosha.org

Name: ROBERT CARLSON

Title: DIRECTOR OF ENGINEERING

Office Address:

4401 GREEN BAY ROAD
KENOSHA, WI 53144

Telephone: (262) 653 - 4310

Fax Number: (262) 653 - 4303

Email Address: bcarlson@kenosha.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: rfield@kenosha.org

Name: SUE HILL

Title: DIRECTOR OF PERSONNEL & ADMINISTRATION

Office Address:

4401 GREEN BAY ROAD
KENOSHA, WI 53144

Telephone: (262) 653 - 4308

Fax Number: (262) 653 - 4303

Email Address: shill@kenosha.org

Name of utility commission/committee: Board of Water Commissioners

Names of members of utility commission/committee:

MR STEVE BOSTROM

MR SCOTT GORDON

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

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)	12,249,824	12,229,390	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,036,724	5,701,178	2
Depreciation Expense (403)	2,102,067	1,872,333	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	2,640,967	2,488,613	5
Total Operating Expenses	10,779,758	10,062,124	
Net Operating Income	1,470,066	2,167,266	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,470,066	2,167,266	
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)	20,571	41,044	10
Miscellaneous Nonoperating Income (421)	398,161	131,164	11
Total Other Income	418,732	172,208	
Total Income	1,888,798	2,339,474	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(172,400)	(172,400)	12
Other Income Deductions (426)	407,897	322,929	13
Total Miscellaneous Income Deductions	235,497	150,529	
Income Before Interest Charges	1,653,301	2,188,945	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	882,420	960,317	14
Amortization of Debt Discount and Expense (428)	0	5,946	15
Amortization of Premium on Debt--Cr. (429)	88,651	98,413	16
Interest on Debt to Municipality (430)	12,939	14,255	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	806,708	882,105	
Net Income	846,593	1,306,840	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	67,048,013	65,741,173	20
Balance Transferred from Income (433)	846,593	1,306,840	21
Miscellaneous Credits to Surplus (434)	5,560,106	0	22
Miscellaneous Debits to Surplus--Debit (435)	5,581,096	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)	67,873,616	67,048,013	

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	12,249,824	0	12,249,824	1
Total (Acct. 400):	12,249,824	0	12,249,824	
Operation and Maintenance Expense (401-402):				
Derived	6,036,724	0	6,036,724	2
Total (Acct. 401-402):	6,036,724	0	6,036,724	
Depreciation Expense (403):				
Derived	2,102,067	0	2,102,067	3
Total (Acct. 403):	2,102,067	0	2,102,067	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	2,640,967	0	2,640,967	5
Total (Acct. 408):	2,640,967	0	2,640,967	
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:	1,470,066	0	1,470,066	
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	2,026	0	2,026	11
SPECIAL REDEMPTION	9,649	0	9,649	12
DEPRECIATION	1,969	0	1,969	13
RENEWAL AND REPLACEMENT	1,197	0	1,197	14
TAX FUND	4,387	0	4,387	15
INVESTMENT ACCOUNT	1,343		1,343	16
Total (Acct. 419):	20,571	0	20,571	

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		16,794	16,794	17
DEFERRED CHARGES - MAINS	378,174	0	378,174	18
MISCELLANEOUS NON OPERATING REVENUE	3,193		3,193	19
Total (Acct. 421):	381,367	16,794	398,161	
TOTAL OTHER INCOME:	401,938	16,794	418,732	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(172,400)	0	(172,400)	20
NONE			0	21
Total (Acct. 425):	(172,400)	0	(172,400)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	407,897	407,897	22
NONE			0	23
Total (Acct. 426):	0	407,897	407,897	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(172,400)	407,897	235,497	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	882,420	0	882,420	24
Total (Acct. 427):	882,420	0	882,420	
Amortization of Debt Discount and Expense (428):				
NONE			0	25
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
2008 WATER BOND PREMIUM	88,651		88,651	26
Total (Acct. 429):	88,651	0	88,651	
Interest on Debt to Municipality (430):				
Derived	12,939	0	12,939	27
Total (Acct. 430):	12,939	0	12,939	
Other Interest Expense (431):				
Derived	0	0	0	28
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	29
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	806,708	0	806,708	
NET INCOME:	1,237,696	(391,103)	846,593	

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				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	44,546,953	22,501,060	67,048,013	30
Total (Acct. 216):	44,546,953	22,501,060	67,048,013	
Balance Transferred from Income (433):				
Derived	1,237,696	(391,103)	846,593	31
Total (Acct. 433):	1,237,696	(391,103)	846,593	
Miscellaneous Credits to Surplus (434):				
REVERSE PRIOR PERIOD ENTRIES FOR DEFERRED CHARGES	2,660,293	0	2,660,293	* 32
CORRECT PRIOR PD ENTRIES FOR DEFERRED CONTRIBUTIONS	0	1,842,852	1,842,852	* 33
CORRECT PRIOR PERIOD ENTRIES FOR A/C 421	23,368	766,908	790,276	* 34
CORRECT PRIOR PERIOD DEPRECIATION EXPENSE	266,144		266,144	* 35
GAIN ON SALE OF LAND	541		541	36
Total (Acct. 434):	2,950,346	2,609,760	5,560,106	
Miscellaneous Debits to Surplus--Debit (435):				
REVERSE PRIOR PERIOD ENTRIES FOR DEFERRED CHARGES		2,660,293	2,660,293	* 37
CORRECT PRIOR PD ENTRIES FOR DEFERRED CONTRIBUTIONS	1,842,852	0	1,842,852	* 38
CORRECT PRIOR PERIOD ENTRIES FOR A/C 421	766,908	23,368	790,276	* 39
CORRECT PRIOR PERIOD DEPRECIATION EXPENSE	0	266,144	266,144	* 40
WRITE OFF BOND ISSUE COST	21,531		21,531	* 41
Total (Acct. 435)--Debit:	2,631,291	2,949,805	5,581,096	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	42
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	43
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	46,103,704	21,769,912	67,873,616	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.

An entry was made to reverse erroneous prior period entries for deferred charges. This entry was offset by an entry in account 435 (216.2). Breakdown by year is as follows:

2009 - \$2,549,134
2011 - \$ 111,159

An entry was made to transfer prior period deferred charges from utility financed to contributed plant:

Mains - \$1,762,421
Services - \$80,431

A \$23,368 entry was made to correct prior period entries for miscellaneous income. Income was reported as contributed when it should have been reported in (216.1). Breakdown by year is as follows: 2004 - \$16,148, 2005 - \$7,220.

The acquisition of Bristol assets was incorrectly reported in 2004. The adjustment increases (216.2) by \$628,816. This entry is offset in acct 435 (216.1).

An incorrect adjusting entry for CIAC was made in 2004. The correction results in an increase of \$138,092 to acct 434 (216.2).

The adjustments described above result in a transfer of accumulated depreciation of \$266,144.

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.

An entry was made to reverse erroneous prior period entries for deferred charges. This entry was offset by an entry in account 434 (216.1). Breakdown by year is as follows:

2009 - \$2,549,134
2011 - \$ 111,159

An entry was made to transfer prior period deferred charges from utility financed to contributed plant:

Mains - \$1,762,421
Services - \$80,431

A \$23,368 entry was made to correct prior period entries for miscellaneous income. Income was reported as contributed when it should have been reported in (216.1). Breakdown by year is as follows: 2004 - \$16,148, 2005 - \$7,220.

The acquisition of Bristol assets was incorrectly reported in 2004. The adjustment increases (216.1) by \$628,816. This entry is offset in acct 434 (216.2).

An incorrect adjusting entry for CIAC was made in 2004. The correction results in an increase of \$138,092 to acct 435 (216.1).

The adjustments described above result in a transfer of accumulated depreciation of \$266,144.

2008 water bond issue costs were written off in 2013. The amount of the adjustment is \$21,531.

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	12,249,824	0	0	0	12,249,824	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	12,249,824	0	0	0	12,249,824	

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	2,324,877	(500,193)	1,824,684	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	342,019	342,019	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	40,247	40,247	7
Water utility plant accounts	0	116,056	116,056	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	1,871	1,871	19
Total Payroll	2,324,877	0	2,324,877	

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	37.7	1
Electric		2
Gas		3
Sewer	42.7	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	111,373,554	110,695,433	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	35,249,759	32,639,048	2
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	76,123,795	78,056,385	
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)	49,294	58,230	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	67,294	76,230	
CURRENT AND ACCRUED ASSETS			
Cash (131)	357,836	565,252	12
Special Deposits (134)	0	0	13
Working Funds (135)	850	850	14
Temporary Cash Investments (136)	10,360,000	10,177,000	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,477,540	1,299,657	17
Other Accounts Receivable (143)	3,073,341	2,769,950	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	686,356	694,966	20
Plant Materials and Operating Supplies (154)	434,851	405,936	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	74,706	71,972	25
Interest and Dividends Receivable (171)	222	542	26
Accrued Utility Revenues (173)	1,520,743	1,241,087	27
Miscellaneous Current and Accrued Assets (174)	21,326	33,047	28
Total Current and Accrued Assets	18,007,771	17,260,259	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	21,531	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	0	21,531	
Total Assets and Other Debits	94,198,860	95,414,405	

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)	67,873,616	67,048,013	37
Total Proprietary Capital	69,119,449	68,293,846	
LONG-TERM DEBT			
Bonds (221)	13,570,000	15,545,000	38
Advances from Municipality (223)	241,118	275,376	39
Other Long-Term Debt (224)	5,000,000	5,000,000	40
Total Long-Term Debt	18,811,118	20,820,376	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	100,331	237,855	42
Payables to Municipality (233)	275,324	344,994	43
Customer Deposits (235)	2,277	1,376	44
Taxes Accrued (236)	2,543,832	2,392,969	45
Interest Accrued (237)	54,558	63,130	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)			48
Total Current and Accrued Liabilities	2,976,322	3,040,324	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	267,712	356,363	49
Customer Advances for Construction (252)	235,000		50
Other Deferred Credits (253)	2,789,259	2,903,496	51
Total Deferred Credits	3,291,971	3,259,859	
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	94,198,860	95,414,405	

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	110,695,433	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)	82,414,699	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	28,639,422	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)	317,062				8
Total Utility Plant	111,373,554	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)	28,377,878	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	6,869,510	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	35,249,759	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	76,123,795	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)	26,417,353				26,417,353	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	2,102,067				2,102,067	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	128,854				128,854	6
Accruals charged other						7
accounts (specify):						8
Functional Expense Accounts	96,062				96,062	9
Salvage	31,220				31,220	10
Other credits (specify):						11
Transferf from Sewer Unit	4,369				4,369	12
Loss on Sale of Asset	305				305	13
charged to sewer unit	7,583				7,583	14
					0	15
Total credits	2,370,460	0	0	0	2,370,460	16
Debits during year						17
Book cost of plant retired	137,370				137,370	18
Cost of removal	0				0	19
Other debits (specify):						20
Beginning Balance Adjustments	253,537				253,537	21
Transfers to Sewer Unit	19,028				19,028	22
					0	23
					0	24
Total debits	409,935	0	0	0	409,935	25
Balance end of year (111.1)	28,377,878	0	0	0	28,377,878	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)	6,219,328				6,219,328	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	407,897				407,897	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
Beginning Balance Adjustments	253,538				253,538	12
					0	13
					0	14
					0	15
Total credits	661,435	0	0	0	661,435	16
Debits during year						17
Book cost of plant retired	11,253				11,253	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	11,253	0	0	0	11,253	25
Balance end of year (111.2)	6,869,510	0	0	0	6,869,510	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	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (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)	434,851	405,936	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	434,851	405,936	

**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	21,531	428	0	1
Total			0	
Unamortized premium on debt (251)				
2008 BOND REFUNDING NOTE PREMIUM	88,651	428	267,712	2
Total			267,712	

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%	13,570,000	1
Total Bonds (Account 221):				13,570,000	

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%	241,118	1
Total for Account 223				241,118	
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	2,392,969	1
Accruals:		
Charged water department expense	109,394	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Tax Equivalent	2,543,832	5
PSC Remainder Assessment	11,845	6
Total Accruals and other credits	2,665,071	
Taxes paid during year:		
County, state and local taxes	2,392,969	7
Social Security taxes	109,394	8
PSC Remainder Assessment	11,845	9
Other (explain):		
NONE		10
Total payments and other debits	2,514,208	
Balance end of year	2,543,832	

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	59,638	707,420	715,650	51,408	1
Subtotal	59,638	707,420	715,650	51,408	
Advances from Municipality (223)					
WRS PAY OFF OF UNFUNDED OBLIGATION	3,492	12,939	13,281	3,150	2
Subtotal	3,492	12,939	13,281	3,150	
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	63,130	895,359	903,931	54,558	

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	49,294	2
Total (Acct. 124):	49,294	
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	1,477,540	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	1,477,540	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
DEFERRED WATER MAIN CHARGES	2,958,027	* 14
DEFERRED CONNECTION CHARGES	106,857	* 15
WATER MAIN ASSESSMENTS RECEIVABLE	8,457	16
Total (Acct. 143):	3,073,341	
Receivables from Municipality (145):		
TAXROLL	685,987	* 17
MISCELLANEOUS DUE FROM CITY	369	18
Total (Acct. 145):	686,356	

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):		
PREPAID MEMBRANE FILTER MAINTENANCE AGREEMENT	74,343	19
PREPAID COMPUTER EQUIP MAINTENANCE CONTRACT	363	20
Total (Acct. 165):	74,706	
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	217,121	* 26
PAYROLL PAYABLE	49,065	* 27
FUEL PURCHASES	5,572	28
MISCELLANEOUS	3,566	29
Total (Acct. 233):	275,324	
Other Deferred Credits (253):		
Regulatory Liability	1,724,006	30
CONTINGENT RETIREMENT SICK LEAVE	307,632	31
WORKERS COMP IBNR EXPENSE	67,040	32
ADVANCE CELL TOWER RENTAL PAYMENTS	24,054	33
OPEB LIABILITY	649,368	34
ANNUAL LEAVE LIABILITY	17,159	35
Total (Acct. 253):	2,789,259	

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 \$2,958,027; connection charges amount to \$106,857.

Account 145 - Receivables from Municipality

Taxroll collections - \$685,987. 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 - \$307,632. This includes unpaid health insurance claims of \$137,674. The balance represents KWU's share of general, property, and liability insurance and the administrative costs associated with them.

Payroll Payable - \$49,065. This represents the payroll for the last week of December, 2013 which had not been paid to the City as of 12/31/13.

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)	83,406,728	0	0	0	83,406,728	1
Materials and Supplies	420,393	0	0	0	420,393	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	27,397,615	0	0	0	27,397,615	4
Customer Advances for Construction					0	5
Regulatory Liability	1,810,206	0	0	0	1,810,206	6
NONE					0	7
Average Net Rate Base	54,619,300	0	0	0	54,619,300	
Net Operating Income	1,470,066	0	0	0	1,470,066	8
Net Operating Income as a percent of						
Average Net Rate Base	2.69%	N/A	N/A	N/A	2.69%	

**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	1,896,406	0	0	0	1,896,406	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	1,724,006	0	0	0	1,724,006	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

In 2013, the Utility received Contributions in Aid of Construction through assessments and donated material and excavations for services. The breakdown is as follows: *

Connection Assessments and Fees	\$9,198
Donated Excavation and material	7,595

4. Estimated changes in revenues due to rate changes.

The Utility increased rates effective August 01, 2013 per PSC order 2820-WR-16. The rate increase granted a 4.25% rate of return on net investment rate base. The increase in water revenues results because of a 23% increase in gross plant investment and a 45% increase in operating expenses since Kenosha's last full rate case in 2004. The overall increase in rates was 16% for both general service and public fire protection. The proposed rates would increase annual revenues from water public utility service by \$1, 753,555: *

Retail general service	\$1,401,349
Wholesale general service	167,434
Retail fire protection	164,102
Wholesale fire protection	20,670

Increases by customer type were:

Kenosha retail	17%
Pleasant Prairie wholesale	10%
Bristol wholesale	4%
Somers wholesale	13%

Historical information is as follows:

Year	Rate of Return	Authorized Rate	Rate Base	Net Operating Income
2004	4.24%	7.5%	\$53,111,256	2,249,517
2005	6.61%	6.0%	53,662,554	3,545,980
2006	5.41%	6.0%	55,025,411	2,978,108
2007	4.13%	6.0%	57,729,121	2,386,865
2008	2.24%	6.0%	59,105,304	1,326,328
2009	2.34%	6.0%	58,503,956	1,368,769
2010	3.34%	6.0%	58,115,407	1,939,789
2011	2.64%	6.0%	58,100,924	1,532,309
2012	3.79%	6.0%	57,146,109	2,167,266
2013	2.61%	4.25%	55,416,084	1,447,589

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	11,715,137	11,680,139	1
Total Sales of Water	11,715,137	11,680,139	
Other Operating Revenues			
Forfeited Discounts (470)	144,986	148,055	2
Rents from Water Property (472)	208,760	207,427	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	180,941	193,769	5
Total Other Operating Revenues	534,687	549,251	
Total Operating Revenues	12,249,824	12,229,390	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	9,651	9,625	6
Pumping Expenses (620-633)	1,161,412	1,156,171	7
Water Treatment Expenses (640-652)	1,047,194	1,027,230	8
Transmission and Distribution Expenses (660-678)	1,922,405	1,845,887	9
Customer Accounts Expenses (901-906)	404,475	432,714	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	1,491,587	1,229,551	12
Total Operation and Maintenance Expenses	6,036,724	5,701,178	
Other Operating Expenses			
Depreciation Expense (403)	2,102,067	1,872,333	13
Amortization Expense (404-407)		0	14
Taxes (408)	2,640,967	2,488,613	15
Total Other Operating Expenses	4,743,034	4,360,946	
Total Operating Expenses	10,779,758	10,062,124	
NET OPERATING INCOME	1,470,066	2,167,266	

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)	34	1,154	1,650	1
Commercial (460.2)	34	3,154	4,508	2
Industrial (460.3)				3
Public Authority (460.4)				4
Multifamily Residential (460.5)				5
Irrigation (460.6)				6
Total Unmetered Sales to General Customers (460)	68	4,308	6,158	
Metered Sales to General Customers (461)				
Residential (461.1)	27,410	1,636,836	5,406,992	7
Commercial (461.2)	2,176	447,300	1,366,291	8
Industrial (461.3)	60	318,911	619,873	9
Public Authority (461.4)	183	100,090	262,385	10
Multifamily Residential (461.5)	1,130	481,760	1,105,487	11
Irrigation (461.6)	3	1,328	3,333	12
Total Metered Sales to General Customers (461)	30,962	2,986,225	8,764,361	
Private Fire Protection Service (462)	467		148,218	13
Public Fire Protection Service (463)	4		1,195,278	14
Other Water Sales (465)				15
Sales for Resale (466)	17	884,367	1,601,122	16
Interdepartmental Sales (467)				17
Total Sales of Water	31,518	3,874,900	11,715,137	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
VILLAGE OF BRISTOL	7500 120TH AVE.	2,857	6,907	1
VILLAGE OF BRISTOL	7500 125TH AVE.	1,636	4,605	2
TOWN OF SOMERS	1201 22ND AVENUE	17,654	34,872	3
TOWN OF SOMERS	1820 12TH AVENUE	47,455	92,532	4
TOWN OF SOMERS	3000 12TH STREET	52,724	103,049	5
TOWN OF SOMERS	3801 GREEN BAY ROAD	10,331	22,145	6
TOWN OF SOMERS	3898 12TH STREET	5,157	10,991	7
TOWN OF SOMERS	4042 18TH STREET	6,869	14,819	8
TOWN OF SOMERS	4098 15TH STREET	4,935	10,559	9
TOWN OF SOMERS	6201 50TH STREET	62	740	10
VILLAGE OF PLEASANT PRAIRIE	8102 7TH AVENUE (06/04) #1	150,768	271,890	11
VILLAGE OF PLEASANT PRAIRIE	8102 7TH AVENUE (06/04) #2	196,232	341,069	12
VILLAGE OF PLEASANT PRAIRIE	8199 GREEN BAY RD (STAND BY)		1,097	* 13
VILLAGE OF PLEASANT PRAIRIE	8499 COOPER ROAD (STAND BY)		1,097	* 14
VILLAGE OF PLEASANT PRAIRIE	8501 7TH AVENUE 3	219,337	394,484	15
VILLAGE OF PLEASANT PRAIRIE	8951 39TH AVENUE (STAND BY)		1,195	* 16
VILLAGE OF PLEASANT PRAIRIE	8501 7TH AVENUE 1	168,350	289,071	17
Total		884,367	1,601,122	

SALES FOR RESALE (ACCT. 466)

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

General footnotes

The Village of Pleasant Prairie metering points at 8199 Green Bay Road, 8499 Cooper Road, and 8951 39th Avenue are stand by meters with zero consumption for the year.

A reversal of a billing adjustment accrued in 2012 is included in the consumption and revenue for 8501 7th Ave 1. Consumption amount is -8,645 (000 gallons); Revenue is -\$13,459. The adjustment was entered into the metering point at 8951 39th Ave in 2012. The reversal was included in the total for the metering point at 8501 7th Ave 1 in 2013 because PSC Schedule W-03 does not allow the entry of net negative amounts.

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	1,109,944	1
NONE		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
Wholesale fire protection billed	85,334	4
Total Public Fire Protection Service (463)	1,195,278	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	144,986	6
Other (specify):		
Total Forfeited Discounts (470)	144,986	
Rents from Water Property (472):		
CELL PHONE ANTENNAS ON WATER TANKS	208,760	7
Total Rents from Water Property (472)	208,760	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
METER RESETS	16,765	9
STORMWATER ADMINISTRATION	52,980	10
HYDRANT PERMITS	6,030	11
GRANT - WATER CONSERVATION PLAN	15,180	12
MISCELLANEOUS	4,496	13
TURN ON CHARGES	3,424	14
Return on net investment in meters charged to sewer department	71,564	15
Other (specify):		
WORKERS COMP SUBROGATION FROM PRIOR PERIOD	10,502	16
Total Other Water Revenues (474)	180,941	

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 4.25% of half of the average investment in meters. The amount charged in 2013 was \$71,564.

The Utility received a subrogation payment related to a workers compensation claim in the amount of \$10,502.

The Utility bills and collects fees charged by the City Stormwater Utility. In 2013, KWU charged the City \$52,980 for expenses incurred in conjunction with this activity.

In 2013, KWU charged \$16,765 for meter re-connection charges.

In 2013, the Utility received a grant for water conservation planning from the Coastal Management Program in the amount of \$15,180.

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	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	9,625	9,625	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)	26	0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	9,651	9,625	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	122,751	103,219	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	822,932	858,006	16
Pumping Labor and Expenses (624)	112,874	108,110	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	11,575	12,415	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	21,362	14,312	22
Maintenance of Power Production Equipment (632)	38	1,001	23
Maintenance of Pumping Equipment (633)	69,880	59,108	24
Total Pumping Expenses	1,161,412	1,156,171	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	53,852	53,498	25
Chemicals (641)	143,973	189,715	26
Operation Labor and Expenses (642)	258,258	243,784	27
Miscellaneous Expenses (643)	21,248	21,722	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)	63,679	74,425	31
Maintenance of Water Treatment Equipment (652)	506,184	444,086	32
Total Water Treatment Expenses	1,047,194	1,027,230	

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)	126,883	140,679	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	24,250	36,782	35
Meter Expenses (663)	73,226	80,357	36
Customer Installations Expenses (664)	71,861	15,921	37
Miscellaneous Expenses (665)	542,732	539,576	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	29,854	26,498	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	33,112	25,964	42
Maintenance of Transmission and Distribution Mains (673)	754,020	755,419	43
Maintenance of Services (675)	176,691	136,840	44
Maintenance of Meters (676)	44,365	54,936	45
Maintenance of Hydrants (677)	45,411	32,915	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	1,922,405	1,845,887	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	66,938	58,403	49
Customer Records and Collection Expenses (903)	337,537	350,786	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)	0	23,525	53
Total Customer Accounts Expenses	404,475	432,714	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	166,001	163,363	55
Office Supplies and Expenses (921)	34,344	64,818	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	162,601	137,947	58
Property Insurance (924)	65,433	54,235	59
Injuries and Damages (925)	41,209	(31,405)	60
Employee Pensions and Benefits (926)	813,150	800,470	61
Regulatory Commission Expenses (928)	184,103	12,589	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)	24,746	27,534	64
Rents (931)		0	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	1,491,587	1,229,551	
Total Operation and Maintenance Expenses	6,036,724	5,701,178	

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 increased \$19,532 or 18.9%. This is primarily due to an increase in engineering services allocated to this account.

Account 633 - Maintenance of Pumping Equipment

This account increased \$10,772 or 18.2%. This is primarily due to outside services expenses to repair the 15th Ave lift station pump. Similar expenses were not incurred in the prior year.

Account 641 - Water Treatment Chemicals

This account decreased \$45,742 or 24.1%. This occurred because of a decrease in volume of water treated.

Account 662 - Transmission and Distribution Lines Expenses

This account decreased \$12,532 or 34.1% due to a decrease in labor charged to this account.

Account 664 - Customer Installations Expense

This account increased \$55,940 or 351.4%. This is due to an increase in KWU engineering allocated to this account and an increase in labor and material for cross connection control.

Account 675 - Maintenance of Services

This account increased \$39,851 or 29.1% due to increased costs for street and main repairs.

Account 676 - Maintenance of Meters

This account decreased \$10,571 or 19.2% due to decreases in material costs and wages charged to this account.

Account 677 - Maintenance of Hydrants

This account increased \$12,496 or 38.0% due to an increase in materials used for this activity.

Account 906 - Customer Service and Information Expenses

This account decreased \$23,525 or 100%. The Utility did not spend any money on water conservation efforts in 2013.

Account 921 - Office Supplies and Expenses

This account decreased \$30,474 or 47.0% due to a decrease in wages charged to this account.

Account 923 - Outside Services Employed

This account increased \$24,654 or 17.9% due to an increase in KWU engineering allocated to this account.

Account 924 - Property Insurance

This account increased \$11,198 or 20.6% due to increases in state insurance and claims expenses.

Account 925 - Injuries and Damages

This account increased \$72,614 or 231.2% due primarily to an increase in workers comp IBNR.

Account 928 - Regulatory Commission Expenses

This account increased \$171,514 or 100%. This is attributable to fees and costs associated with our rate case filed with a 2013 test year.

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		2,543,832	2,392,969	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		56,398	53,695	2
Net property tax equivalent		2,487,434	2,339,274	
Social Security		141,688	139,805	3
PSC Remainder Assessment		11,845	9,534	4
Other (specify): NONE			0	5
Total tax expense		2,640,967	2,488,613	

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							2
State tax rate	mills		0.170050				3
County tax rate	mills		5.175170				4
Local tax rate	mills		9.744440				5
School tax rate	mills		12.154240				6
Voc. school tax rate	mills		1.638020				7
Other tax rate - Local	mills		2.312260				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.194180				10
Less: state credit	mills		1.827820				11
Net tax rate	mills		29.366360				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.744440				14
Combined School Tax Rate	mills		13.792260				15
Other Tax Rate - Local	mills		2.312260				16
Total Local & School Tax	mills		25.848960				17
Total Tax Rate	mills		31.194180				18
Ratio of Local and School Tax to Total	dec.		0.828647				19
Total tax net of state credit	mills		29.366360				20
Net Local and School Tax Rate	mills		24.334343				21
Utility Plant, Jan. 1	\$	110,695,433	110,695,433				22
Materials & Supplies	\$	405,936	405,936				23
Subtotal	\$	111,101,369	111,101,369				24
Less: Plant Outside Limits	\$	6,287,846	6,287,846				25
Taxable Assets	\$	104,813,523	104,813,523				26
Assessment Ratio	dec.		0.997359				27
Assessed Value	\$	104,536,710	104,536,710				28
Net Local & School Rate	mills		24.334343				29
Tax Equiv. Computed for Current Year	\$	2,543,832	2,543,832				30
Tax Equivalent per 1994 PSC Report	\$	1,033,306					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	2,543,832					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 - 0.990040

Museum tax - 0.325700

Emergency Medical Services - 0.956820

Com. Promotions - 0.017730

Recycling - 0.021970

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)	1,567,121				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	3,425,277	0	0	0	3,425,277	
PUMPING PLANT						
Land and Land Rights (320)	19,328			(671)	18,657	* 11
Structures and Improvements (321)	3,834,132		2,194	671	3,832,609	* 12
Other Power Production Equipment (323)	577,490				577,490	13
Electric Pumping Equipment (325)	3,879,915				3,879,915	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	8,647				8,647	16
Total Pumping Plant	8,319,512	0	2,194	0	8,317,318	
WATER TREATMENT PLANT						
Land and Land Rights (330)	527,048				527,048	17
Structures and Improvements (331)	8,446,886		3,096	(119,255)	8,324,535	* 18
Sand or Other Media Filtration Equipment (332)	1,290,928	24,500			1,315,428	19
Membrane Filtration Equipment (333)	13,830,205	6,423			13,836,628	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	24,095,067	30,923	3,096	(119,255)	24,003,639	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	314,897		29		314,868	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	6,175,117			(97,853)	6,077,264	* 24
Transmission and Distribution Mains (343)	29,717,031	263,831	4,800	(2,279,868)	27,696,194	* 25
Services (345)	782,067	116,940	700	(100,520)	797,787	* 26
Meters (346)	4,647,565	140,216	64,129		4,723,652	27
Hydrants (348)	4,032,771	129,320	15,483	2,033	4,148,641	* 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	45,669,448	650,307	85,141	(2,476,208)	43,758,406	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	54,202		3,385		50,817	32
Computer Equipment (391.1)	257,973	16,747	16,967	4,369	262,122	* 33
Transportation Equipment (392)	993,118	27,628	19,974	983	1,001,755	* 34
Stores Equipment (393)	1,498				1,498	35
Tools, Shop and Garage Equipment (394)	243,882	10,285	668		253,499	36
Laboratory Equipment (395)	102,102	7,561	5,974		103,689	37
Power Operated Equipment (396)	471,189				471,189	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	602,333				602,333	40
Miscellaneous Equipment (398)	163,157				163,157	41
Total General Plant	2,889,454	62,221	46,968	5,352	2,910,059	
Total utility plant in service directly assignable	84,398,758	743,451	137,399	(2,590,111)	82,414,699	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	84,398,758	743,451	137,399	(2,590,111)	82,414,699	

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.

Accts 320 and 321 - Pumping Land and Structures and Improvements
\$671 was transferred from account 320 to account 321

Account 331 - Water Treatment Structures and Improvements

A grant for plant security received in 2009 was transferred to Financed by Contributions. The amount was \$119,255.

Account 342 - Distribution Reservoirs and Standpipes

A donation of \$97,853 received in 2005 for the 67th St tank was transferred to Financed by Contributions.

Account 343 - Transmission and Distribution Mains

\$248,072 was moved from contributed to utility financed assets. This represents KWU engineering costs related to developer financed infrastructure. Breakdown is as follows:

2004	\$25,307
2005	38,136
2006	27,879
2007	37,410
2008	95,370
2010	22,424
2011	1,546

\$765,519 in prior period assessments was moved from utility financed to contributed assets.

Breakdown is as follows:

2004	\$58,400
2005	87,235
2006	193,635
2007	134,255
2008	15,262
2009	224,683
2010	16,721
2011	35,328

\$1,762,421 in prior period deferred assessments was moved from utility financed plant to contributed plant.

Account 345 - Services

Prior period contributions for services were moved from utility financed assets to contributed. The amount was \$18,057.

\$80,431 in prior period deferred assessments was moved from utility financed plant to contributed plant.

Accounts 345 and 348 - Services and Hydrants

\$2,033 was moved from account 345 to 348 to correct a prior period error.

Account 391 - Computer Equipment

A phaser 7300 printer was transferred from the sewer unit to the water unit. The amount was \$4,369.

Account 392 - Transportation Equipment

Several vehicles were transferred from/(to) the sewer unit:

F250 3/4 ton truck - (\$16,788.50)
2001 GMC Jimmy - (\$23,560)
93 Chevy 1/2 Ton truck - \$13,918.50
2011 GMC Sierra Ext - \$27,412.91

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			119,255	119,255	* 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	119,255	119,255	
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			97,853	236,061	* 24
Transmission and Distribution Mains (343)	18,688,734		3,069	2,279,868	20,965,533	* 25
Services (345)	6,527,607	16,793	5,664	98,488	6,637,224	* 26
Meters (346)	0				0	27
Hydrants (348)	683,869		2,520		681,349	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	26,038,418	16,793	11,253	2,476,209	28,520,167	
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	26,038,418	16,793	11,253	2,595,464	28,639,422	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	26,038,418	16,793	11,253	2,595,464	28,639,422	

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

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

If Adjustments for any account are nonzero, please explain.

Account 331 - Water Treatment Structures and Improvements

A grant for plant security received in 2009 was transferred from Financed by Utility. The amount was \$119,255.

Account 342 - Distribution Reservoirs and Standpipes

A donation of \$97,853 received in 2005 for the 67th St tank was transferred from financed by utility.

Account 343 - Transmission and Distribution Mains

\$248,072 was moved from contributed to utility financed assets. This represents KWU engineering costs related to developer financed infrastructure. \$765,519 in prior period assessments was moved from utility financed to contributed assets. \$1,762,421 in prior period deferred assessments was moved from utility financed plant to contributed plant.

Account 345 - Services

Prior period contributions for services were moved from utility financed assets to contributed. The amount was \$18,057. \$80,431 in prior period deferred assessments was moved from utility financed plant to contributed plant.

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)	318,182	2.00%	22,727	1
Collecting and Impounding Reservoirs (312)	157,832	1.70%	4,568	2
Lake, River and Other Intakes (313)	807,926	1.70%	26,641	3
Wells and Springs (314)	0			4
Supply Mains (316)	84,364	1.80%	8,155	5
Other Water Source Plant (317)	0			6
Total Source of Supply Plant	1,368,304		62,091	
PUMPING PLANT				
Structures and Improvements (321)	909,006	2.00%	76,674	7
Other Power Production Equipment (323)	273,707	4.40%	25,410	8
Electric Pumping Equipment (325)	1,416,002	4.40%	170,716	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	6,478	4.40%	380	11
Total Pumping Plant	2,605,193		273,180	
WATER TREATMENT PLANT				
Structures and Improvements (331)	2,954,329	2.00%	166,522 *	12
Sand or Other Media Filtration Equipment (332)	1,290,928	3.20%	24,500	13
Membrane Filtration Equipment (333)	7,615,862	6.00%	830,005	14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	11,861,119		1,021,027	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	2,337,351	1.90%	115,468 *	17
Transmission and Distribution Mains (343)	3,496,758	1.18%	325,287 *	18
Services (345)	371,837	2.90%	15,459 *	19
Meters (346)	1,212,765	5.50%	257,708	20
Hydrants (348)	1,150,764	2.20%	90,018 *	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	8,569,475		803,940	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	33,926	5.80%	3,045	24
Computer Equipment (391.1)	72,163	20.00%	37,128 *	25
Transportation Equipment (392)	701,642	13.30%	77,613 *	26
Stores Equipment (393)	1,498	5.80%	0	27
Tools, Shop and Garage Equipment (394)	203,207	5.80%	14,424	28
Laboratory Equipment (395)	62,825	5.80%	5,968	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					340,909	1
312					162,400	2
313					834,567	3
314					0	4
316					92,519	5
317					0	6
	0	0	0	0	1,430,395	
321	2,194				983,486	7
323					299,117	8
325					1,586,718	9
326					0	10
328					6,858	11
	2,194	0	0	0	2,876,179	
331	3,096			(5,961)	3,111,794 *	12
332					1,315,428	13
333					8,445,867	14
334					0	15
	3,096	0	0	(5,961)	12,873,089	
341					0	16
342				(9,881)	2,442,938 *	17
343	4,800			(202,922)	3,614,323 *	18
345	700			(38,510)	348,086 *	19
346	64,129		16,685		1,423,029	20
348	15,483		12,841	3,736	1,241,876 *	21
349					0	22
	85,112	0	29,526	(247,577)	9,070,252	
390					0	23
391	3,385				33,586	24
391.1	16,967			4,369	96,693 *	25
392	19,974		1,694	(18,725)	742,250 *	26
393					1,498	27
394	668				216,963	28
395	5,974				62,819	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)	309,516	7.50%	18,449	30
Communication Equipment (397)	(8,512)	15.00%	0	31
SCADA Equipment (397.1)	581,743	9.20%	8,236	32
Miscellaneous Equipment (398)	55,254	5.80%	9,463	33
Total General Plant	2,013,262		174,326	
Total accum. prov. directly assignable	26,417,353		2,334,564	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	26,417,353		2,334,564	

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					327,965	30
397				8,512	0	31
397.1				(8,512)	581,467	32
398					64,717	33
	46,968	0	1,694	(14,356)	2,127,958	
	137,370	0	31,220	(267,894)	28,377,873	
					0	34
	137,370	0	31,220	(267,894)	28,377,873	

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 Adjustments for any account are nonzero, please explain.

Account 331 - Water Treatment Structures and Improvements

Accumulated depreciation was adjusted due to the transfer of assets to financed by contributions. (See Schedule W-8 footnote for a detailed explanation.)

Account 342 - Distribution Reservoirs and Standpipes

Accumulated depreciation was adjusted due to the transfer of assets to financed by contributions. (See Schedule W-8 for a detailed explanation.)

Account 343 - Transmission and Distribution Mains

Accumulated depreciation was adjusted due to the transfer of assets to/from financed by contributions. (See Schedule W-8 for a detailed explanation.)

Account 345 - Services

Accumulated depreciation was adjusted due to the transfer of assets to/from financed by contributions and the reclassification between accounts 345 and 348 to correct prior period errors. (See Schedule W-8 for a detailed explanation.)

Account 348 - Hydrants

Accumulated depreciation was adjusted to correct prior period errors. (See explanation for account 345 above.) In addition, salvage was incorrectly attributed to contributed assets in prior years.

Account 391 - Computer Equipment

A phaser 7300 computer was moved from the sewer unit to the water unit.

Account 392 - Transportation Equipment

This adjustment represents accumulated depreciation on vehicles transferred to/from the sewer unit. See Schedule W-8 footnote for a complete list.

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	2.00%	2,385	* 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		2,385	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	118,559	1.90%	4,485	* 17
Transmission and Distribution Mains (343)	3,280,311	1.18%	247,408	* 18
Services (345)	2,764,473	2.09%	138,602	* 19
Meters (346)	0	0.00%		20
Hydrants (348)	55,985	2.20%	15,017	* 21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	6,219,328		405,512	
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				5,961	8,346	* 12
332					0	13
333					0	14
334					0	15
	0	0	0	5,961	8,346	
341					0	16
342				9,881	132,925	* 17
343	3,069			202,922	3,727,572	* 18
345	5,664			38,510	2,935,921	* 19
346					0	20
348	2,520			(3,736)	64,746	* 21
349					0	22
	11,253	0	0	247,577	6,861,164	
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	6,219,328		407,897	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	6,219,328		407,897	

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	
	11,253	0	0	253,538	6,869,510	
					0	34
	11,253	0	0	253,538	6,869,510	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Contributions--

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

Account 331 - Water Treatment Structures and Improvements

Accumulated depreciation was adjusted due to the transfer of assets to financed by contributions. (See Schedule W-10 footnote for a detailed explanation.)

Account 342 - Distribution Reservoirs and Standpipes

Accumulated depreciation was adjusted due to the transfer of assets fo financed by contributions. (See Schedule W-10 footnote for a detailed explanation.)

Account 343 - Transmission and Distribution Mains

Accumulated depreciation was adjusted due to the transfer of assets to/from financed by contributions. (See Schedule W-10 footnote for a detailed explanation.)

Account 345 - Services

Accumulated depreciation was adjusted due to the transfer of assets to/from financed by contributions and the reclassification between accounts 345 and 348 to correct prior period errors. (See Schedule W-10 footnote for a detailed explanation.)

Account 348 - Hydrants

Accumulated depreciation was adjusted to correct prior period errors. (See explanation for account 345 above.) In addition, salvage was incorrectly attributed to contributed assets in prior years.

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

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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		378,204		378,204	1
February		360,805		360,805	2
March		386,502		386,502	3
April		372,986		372,986	4
May		400,892		400,892	5
June		421,212		421,212	6
July		493,854		493,854	7
August		514,792		514,792	8
September		454,508		454,508	9
October		398,441		398,441	10
November		366,291		366,291	11
December		382,551		382,551	12
Total annual pumpage	0	4,931,038	0	4,931,038	

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

Source of Water Supply Statistics - Total Annual Pumpage (000's):	4,931,038	1
Less: Gallons (000's) used in the treatment process:	418,972	2
Subtotal: Gallons (000's) entering distribution system:	4,512,066	3
Less: Gallons (000's) sold (Revenue Water):	3,874,900	4
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	637,166	5
Authorized System Uses:		6
Gallons (000's) used to flush mains:	19,911	7
Gallons (000's) used for fire protection:	4,694	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	97,561	10
Subtotal Authorized System Uses:	122,166	11
Water Losses (Real and Apparent):		12
Gallons (000's) lost due to main leaks or breaks:	8,692	13
Gallons (000's) lost due to service leaks or breaks:	722	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	224	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	8,646	16
Gallons (000's) unknown/not accounted for:	496,716	17
Subtotal Water Losses:	515,000	18
Percentage of water entering distribution system sold:	86%	19
Percentage of Real and Apparent Losses:	11%	20
If water losses exceed 15%, indicate causes:		21
		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.)	24,879	29
Date of maximum: 07/20/2013		30
Cause of maximum: Hot dry weather		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	9,291	33
Date of minimum: 06/03/2013		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	9,666,165	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:	144	40
Number of service breaks repaired this year:	84	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	101,051	43
Outside municipality?	1,880	44

SOURCES OF WATER SUPPLY - GROUND WATERS

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

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
Year Installed	2009	1982	1982	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	125	125	12
Footnotes				13
				14

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	58TH STREET, PUMP #4	75 ST & 88 AVE, PUMP #1	75 ST & 88 AVE, PUMP #2	1
Location	4841 58TH STREET	8798 75TH STREET	8798 75TH STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE-DEMING	PACO PUMP CO	PACO PUMP CO	5
Year Installed	2003	2013	2013	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	3,500	250	500	8
Pump Motor or Standby Engine Mfr	US ELECTRICAL MOTORS	MARATHON	MARATHON	9 10
Year Installed	1980	2013	2013	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	15	25	13
Footnotes				14

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

PUMPING & POWER EQUIPMENT

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

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

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

PUMPING & POWER EQUIPMENT

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

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

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

PUMPING & POWER EQUIPMENT

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

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

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

RESERVOIRS, STANDPIPES AND ELEVATED TANKS

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. For primary material, use earthen, steel, concrete or other.
4. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Description (a)	Identification Number (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity in Gallons (g)	
104TH AVENUE	104TH AVE	1958	ET	STEEL	136	150000	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				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.000	70				70	1	
M	D	1.500	272				272	2	
M	D	2.000	2,517				2,517	3	
P	D	2.000	164				164	4	
M	D	3.000	150				150	5	
M	D	4.000	30,197				30,197	6	
P	D	4.000	10				10	7	
M	D	6.000	710,500				710,500	8	
P	D	6.000	5,946	37	1,125		4,858	9	
M	D	8.000	383,574				383,574	10	
P	D	8.000	145,647	1,183	350		146,480	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	366	349		8,822	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	60,803				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			1,883,061	1,586	1,824	0	1,882,823		
Total Utility			1,883,061	1,586	1,824	0	1,882,823		

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.

KWU did not bill any new assessments or accept donated infrastructure in 2013.

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	8,721		23		8,698		1
L	0.750	104		2		102		2
M	0.750	10,370	1	1		10,370		3
L	1.000	158				158		4
M	1.000	8,214	33	7		8,240		5
M	1.500	642	5			647		6
L	1.500	67		2		65		7
L	2.000	57	3			60		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	2			11		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		29,632	44	35	0	29,641	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 2013, 9 services were added by customer request and through assessments with \$16,793 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 2013, the Utility recorded \$7,595 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)	
0.625	25,022	545	440	(257)	24870	837	1
0.750	4,351	125	48	(19)	4409	262	2
1.000	917	29	20	(45)	881	60	3
1.500	600	14	5	(57)	552	74	4
2.000	687	3	3	(48)	639	99	5
3.000	116		1	(13)	102	49	6
4.000	68			(12)	56	31	7
6.000	45			(10)	35	33	8
8.000	9	2	1	(1)	9	9	9
10.000	2	1		(1)	2	2	10
Total:	31,817	719	518	(463)	31555	1,456	

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

<i>Size of Meter</i>	<i>Residential</i>	<i>Commercial</i>	<i>Industrial</i>	<i>Public Authority</i>	<i>Multifamily Residential</i>	<i>Irrigation</i>	<i>Wholesale</i>	<i>Inter-D or Utility Use</i>	<i>In Stock and Deduct Meters</i>	<i>Total</i>	
(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
0.625	23,648	576	1	11	384	1	0	0	249	24870	1
0.750	3,574	489	6	14	161	0	0	0	165	4409	2
1.000	195	516	14	31	97	0	0	0	28	881	3
1.500	21	272	13	24	192	0	0	0	30	552	4
2.000	7	248	15	49	257	1	0	0	62	639	5
3.000	0	42	3	27	20	0	0	0	10	102	6
4.000	0	21	4	20	3	0	1	0	7	56	7
6.000	0	8	3	7	4	0	7	0	6	35	8
8.000	0	0	0	1	0	0	8	0	0	9	9
10.000	0	0	1	0	0	0	1	0	0	2	10
Total:	27,445	2,172	60	184	1,118	2	17	0	557	31555	

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, a miscount of the year end inventory, or a correction of prior period errors.

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	3,230	27	28	5	3,234	* 2
Total Fire Hydrants	3,230	27	28	5	3,234	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR810.13 System maintenance states: All distribution system valves shall be exercised a minimum of every 2-5 years. Please provide the number operated during the year.

Number of hydrants operated during year:	29	*
Number of distribution system valves end of year:	505	
Number of distribution valves operated during year:	565	

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 and hydrant valves each year. Unfortunately, manpower issues and workload demands did not allow us to do so.

Explain all reported Adjustments.

We incorrectly reported 25 hydrant additions in 2012; we should have reported 32.

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)	*	1
Wholesale Meter	<= 4-inch	6201 50th St, Somers	Compound	4/9/2012	*	1
Wholesale Meter	6	1201 22nd Ave, Somers	Compound	5/14/2013		2
Wholesale Meter	6	3000 12th St, Somers	Compound	5/15/2013		3
Wholesale Meter	6	8199 Green Bay Rd, PI Prairie	Compound	4/26/2012	*	4
Wholesale Meter	6	8499 Cooper Rd, PI Prairie	Compound	5/13/2013		5
Wholesale Meter	6	8951 39th Ave, PI Prairie	Compound	5/13/2013		6
Wholesale Meter	6	4098 15th St, Somers	Compound	5/8/2013		7
Wholesale Meter	6	3898 12th St, Somers	Compound	5/15/2013		8
Wholesale Meter	8	7500 125th Ave, Bristol	Compound	5/22/2013		9
Wholesale Meter	8	1820 12th Ave, Somers	Compound	4/30/2013		10
Wholesale Meter	8	8102 7th Ave, PI Prairie	Compound	5/1/2013		11
Wholesale Meter	8	8501 7th Ave, PI Prairie	Compound	5/1/2013		12
Wholesale Meter	8	8501 7th Ave 3, PI Prairie	Compound	6/4/2013		13
Wholesale Meter	8	4042 18th St, Somers	Compound	5/15/2013		14
Wholesale Meter	8	8102 7th Ave 3, PI Prairie	Compound	5/17/2013		15
Wholesale Meter	10	7500 120th Ave, Bristol	Compound	10/23/2013		16
Wholesale Meter	10	3801 Green Bay Rd, Somers	Compound	4/30/2013		17

LIST OF ALL STATION AND WHOLESALE METERS

List of All Station and Wholesale Meters (Page W-26)

General footnotes

We did not test the meter at 6201 50th St during 2013. This meter only serves one customer and consumption is minimal. We will schedule the testing as soon as possible in 2014.

We did not test the meter at 8199 Green Bay road during 2013 because there was a sump failure and flooding at the site at the time it was scheduled for testing. We will schedule the testing as soon as possible in 2014.

WATER CONSERVATION PROGRAMS

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

Item (a)	Expenditures (b)	Number of Rebates (c)
Administrative and General Expenses		
Program Administration		1
Customer Outreach & Education		2
Other Program Costs		3
Subtotal Administrative and General Expenses	0	
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	0	

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	718
Total Villages:	718
Towns	
BRISTOL	2
SOMERS	57
Total Towns:	59
Total Kenosha County:	777
Total Company:	777