



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, 2014

**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.

TABLE OF CONTENTS

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

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KENOSHA WATER UTILITY

Utility Address: 4401 GREEN BAY ROAD
KENOSHA, WI 53144

When was utility organized? 1/1/1894

Report any change in name:

Effective Date:

Utility Web Site: www.kenoshawater.org

Utility employee in charge of correspondence concerning this report:

Name: CATHY BRNAK

Title: DIRECTOR OF BUSINESS SERVICES

Office Address:

4401 GREEN BAY ROAD
KENOSHA, WI 53144

Telephone: (262) 653 - 4312

Fax Number: (262) 653 - 4320

Email Address: cbrnak@kenosha.org

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

Name: 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: JACOB LENELL

Title: PRINCIPAL

Office Address: CLIFTON LARSON ALLEN LLP

10700 RESEARCH DRIVE, SUITE 200
MILWAUKEE, WI 53226

Telephone: (414) 721 - 7572

Fax Number: (414) 476 - 7286

Email Address: jacob.lenell@claconnect.com

Date of most recent audit report: 6/12/2014

Period covered by most recent audit: YEAR ENDED 12/31/13

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: czarnecki@kenosha.org

Name: DAVID LEWIS

Title: ASSISTANT GENERAL MANAGER

Office Address:

4401 GREEN BAY ROAD
KENOSHA, WI 53144

Telephone: (262) 653 - 4349

Fax Number: (262) 653 - 4303

Email Address:

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 53144

Telephone: (262) 653 - 4345

Fax Number: (262) 653 - 4303

Email Address: jandersen@kenosha.org

Name: KATRINA KAROW

Title: DIRECTOR OF WASTEWATER TREATMENT

Office Address:

7834 3RD AVENUE
KENOSHA, WI 53143

Telephone: (262) 653 - 4338

Fax Number: (262) 653 - 4340

Email Address: kkarow@kenosha.org

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MELISSA ARNOT

Title: DIRECTOR OF OPERATIONS

Office Address:

7834 3RD AVENUE
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) 643 - 4303

Email Address: bcarlson@kenosha.org

Name: ROGER FIELD

Title: WATER PRODUCTION DIRECTOR

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:

- MRS STEVE BOSTROM
- MR SCOTT GORDON
- MR ERIC HAUGAARD, VICE CHAIRMAN
- MS RHONDA JENKINS
- MR PATRICK JULIANA
- MR JAN MICHALSKI, CHAIRMAN

IDENTIFICATION AND OWNERSHIP

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)	13,044,748	12,249,824	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,868,522	6,036,724	2
Depreciation Expense (403)	2,100,548	2,102,067	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	2,485,434	2,640,967	5
Total Operating Expenses	11,454,504	10,779,758	
Net Operating Income	1,590,244	1,470,066	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,590,244	1,470,066	
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)	14,696	20,571	10
Miscellaneous Nonoperating Income (421)	161,247	398,161	11
Total Other Income	175,943	418,732	
Total Income	1,766,187	1,888,798	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(172,400)	(172,400)	12
Other Income Deductions (426)	414,124	407,897	13
Total Miscellaneous Income Deductions	241,724	235,497	
Income Before Interest Charges	1,524,463	1,653,301	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	784,967	882,420	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	76,439	88,651	16
Interest on Debt to Municipality (430)	11,461	12,939	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	719,989	806,708	
Net Income	804,474	846,593	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	67,873,616	67,048,013	20
Balance Transferred from Income (433)	804,474	846,593	21
Miscellaneous Credits to Surplus (434)	0	5,560,106	22
Miscellaneous Debits to Surplus--Debit (435)	0	5,581,096	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)	68,678,090	67,873,616	

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	13,044,748	0	13,044,748	1
Total (Acct. 400):	13,044,748	0	13,044,748	
Operation and Maintenance Expense (401-402):				
Derived	6,868,522	0	6,868,522	2
Total (Acct. 401-402):	6,868,522	0	6,868,522	
Depreciation Expense (403):				
Derived	2,100,548	0	2,100,548	3
Total (Acct. 403):	2,100,548	0	2,100,548	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	2,485,434	0	2,485,434	5
Total (Acct. 408):	2,485,434	0	2,485,434	
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:	1,590,244	0	1,590,244	
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	1,500	0	1,500	11
SPECIAL REDEMPTION	5,857	0	5,857	12
DEPRECIATION	1,193	0	1,193	13
RENEWAL AND REPLACEMENT	1,686	0	1,686	14
TAX FUND	2,984	0	2,984	15
INVESTMENT ACCOUNT	1,476		1,476	16
Total (Acct. 419):	14,696	0	14,696	

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		151,899	151,899	17
MISCELLANEOUS NON OPERATING REVENUE	9,348		9,348	* 18
Total (Acct. 421):	9,348	151,899	161,247	
TOTAL OTHER INCOME:	24,044	151,899	175,943	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(172,400)	0	(172,400)	19
NONE			0	20
Total (Acct. 425):	(172,400)	0	(172,400)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	413,643	413,643	21
ADJUST DEFERRED CHARGES - MAINS		481	481	22
Total (Acct. 426):	0	414,124	414,124	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(172,400)	414,124	241,724	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	784,967	0	784,967	23
Total (Acct. 427):	784,967	0	784,967	
Amortization of Debt Discount and Expense (428):				
NONE			0	24
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
2008 WATER BOND PREMIUM	76,439		76,439	25
Total (Acct. 429):	76,439	0	76,439	
Interest on Debt to Municipality (430):				
Derived	11,461	0	11,461	26
Total (Acct. 430):	11,461	0	11,461	
Other Interest Expense (431):				
Derived	0	0	0	27
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	28
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	719,989	0	719,989	
NET INCOME:	1,066,699	(262,225)	804,474	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	46,103,704	21,769,912	67,873,616	29
Total (Acct. 216):	46,103,704	21,769,912	67,873,616	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	1,066,699	(262,225)	804,474	30
Total (Acct. 433):	1,066,699	(262,225)	804,474	
Miscellaneous Credits to Surplus (434):				
NONE			0	31
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	32
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	33
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	34
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	47,170,403	21,507,687	68,678,090	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If Water Utility Plant in Service - Contributed Plant total additions in the current year and the amount reported as Miscellaneous Nonoperating Income (421), Contributed Plant - Water varies by more than 10%, please explain.

Miscellaneous Nonoperating Income (421) is \$151,899. Contributed Plant added in 2014 is \$144,272. The difference (\$7,627) represents contributions for the Meijer project. The project was not completed or accepted in 2014 and any expenses associated with the project are booked in account 107 (Construction Work in Progress).

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	13,044,748	0	0	0	13,044,748	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	13,044,748	0	0	0	13,044,748	

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	2,644,409	(483,078)	2,161,331	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	339,712	339,712	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	43,888	43,888	7
Water utility plant accounts	0	98,455	98,455	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	1,023	1,023	19
Total Payroll	2,644,409	0	2,644,409	

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	39.8	1
Electric		2
Gas		3
Sewer	46.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	113,212,929	111,373,554	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	37,793,503	35,249,759	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	75,419,426	76,123,795	
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)	37,679	49,294	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	55,679	67,294	
CURRENT AND ACCRUED ASSETS			
Cash (131)	218,737	357,836	12
Special Deposits (134)	0	0	13
Working Funds (135)	850	850	14
Temporary Cash Investments (136)	10,460,000	10,360,000	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,437,034	1,477,540	17
Other Accounts Receivable (143)	3,046,626	3,073,341	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	787,586	686,356	20
Plant Materials and Operating Supplies (154)	436,530	434,851	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	94,263	74,706	25
Interest and Dividends Receivable (171)	7,276	222	26
Accrued Utility Revenues (173)	1,500,558	1,520,743	27
Miscellaneous Current and Accrued Assets (174)	33,638	21,326	28
Total Current and Accrued Assets	18,023,098	18,007,771	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	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	0	
Total Assets and Other Debits	93,498,203	94,198,860	

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)	68,678,090	67,873,616	37
Total Proprietary Capital	69,923,923	69,119,449	
LONG-TERM DEBT			
Bonds (221)	11,490,000	13,570,000	38
Advances from Municipality (223)	205,544	241,118	39
Other Long-Term Debt (224)	5,000,000	5,000,000	40
Total Long-Term Debt	16,695,544	18,811,118	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	254,749	100,331	42
Payables to Municipality (233)	996,010	275,324	43
Customer Deposits (235)		2,277	44
Taxes Accrued (236)	2,362,495	2,543,832	45
Interest Accrued (237)	47,246	54,558	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)			48
Total Current and Accrued Liabilities	3,660,500	2,976,322	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	191,273	267,712	49
Customer Advances for Construction (252)	401,067	235,000	50
Other Deferred Credits (253)	2,625,896	2,789,259	51
Total Deferred Credits	3,218,236	3,291,971	
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	93,498,203	94,198,860	

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	111,373,554	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)	82,959,689	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	28,762,517	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)	1,488,352				8
Total Utility Plant	113,212,929	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)	30,528,675	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	7,262,457	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	37,793,503	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	75,419,426	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)	28,377,873				28,377,873	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	2,100,548				2,100,548	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	130,587				130,587	6
Accruals charged other						7
accounts (specify):						8
FUNCTIONAL EXPENSE ACCOUNTS	81,651				81,651	9
Salvage	34,546				34,546	10
Other credits (specify):						11
CHARGED TO SEWER UNIT	12,381				12,381	12
TRANSFER TO SEWER UNIT	96,881				96,881	13
					0	14
					0	15
Total credits	2,456,594	0	0	0	2,456,594	16
Debits during year						17
Book cost of plant retired	199,528				199,528	18
Cost of removal	0				0	19
Other debits (specify):						20
TRANSFER FROM SEWER UNIT	106,264				106,264	21
					0	22
					0	23
					0	24
Total debits	305,792	0	0	0	305,792	25
Balance end of year (111.1)	30,528,675	0	0	0	30,528,675	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)	6,869,510				6,869,510	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	413,643				413,643	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
					0	12
					0	13
					0	14
					0	15
Total credits	413,643	0	0	0	413,643	16
Debits during year						17
Book cost of plant retired	20,696				20,696	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	20,696	0	0	0	20,696	25
Balance end of year (111.2)	7,262,457	0	0	0	7,262,457	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			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)	436,530	434,851	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	436,530	434,851	

**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)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
2008 BOND REFUNDING NOTE PREMIUM	76,439	428	191,273	2
Total			191,273	

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%	11,490,000	1
Total Bonds (Account 221):				11,490,000	

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%	205,544	1
Total for Account 223				205,544	
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	2,543,832	1
Accruals:		
Charged water department expense	163,900	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
PSC REMAINDER ASSESSMENT	12,019	5
TAX EQUIVALENT	2,362,495	6
Total Accruals and other credits	2,538,414	
Taxes paid during year:		
County, state and local taxes	2,543,832	7
Social Security taxes	163,900	8
PSC Remainder Assessment	12,019	9
Other (explain):		
NONE		10
Total payments and other debits	2,719,751	
Balance end of year	2,362,495	

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	51,408	609,967	616,900	44,475	1
Subtotal	51,408	609,967	616,900	44,475	
Advances from Municipality (223)					
WRS PAY OFF OF UNFUNDED OBLIGATION	3,150	11,461	11,840	2,771	2
Subtotal	3,150	11,461	11,840	2,771	
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	54,558	796,428	803,740	47,246	

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	37,679	2
Total (Acct. 124):	37,679	
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	1,437,034	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	1,437,034	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
DEFERRED WATER MAIN CHARGES	2,934,146	* 14
DEFERRED CONNECTION CHARGES	106,857	* 15
WATER MAIN ASSESSMENTS RECEIVABLE	5,623	16
Total (Acct. 143):	3,046,626	
Receivables from Municipality (145):		
TAX ROLL	786,083	* 17
MISCELLANEOUS DUE FROM CITY	1,503	18
Total (Acct. 145):	787,586	

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 CONTRACT	87,326	19
PREPAID LAB SOFTWARE MAINTENANCE	6,557	20
PREPAID COMPUTER EQUIP MAINTENANCE CONTRACT	380	21
Total (Acct. 165):	94,263	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYROLL PAYABLE	253,603	* 27
HEALTH INSURANCE IBNR	149,237	* 28
FOREST PARK INFRASTRUCTURE PROJECT	415,691	* 29
GENERAL AND HEALTH INSURANCE	163,570	* 30
FUEL BILLING	9,821	31
MISCELLANEOUS DUE CITY	4,088	32
Total (Acct. 233):	996,010	
Other Deferred Credits (253):		
Regulatory Liability	1,551,606	* 33
CONTINGENT RETIREMENT SICK LEAVE	301,374	34
WORKERS COMP IBNR EXPENSE	18,900	35
ADVANCE CELL TOWER RENTAL PAYMENTS	24,054	36
OPEB LIABILITY	704,789	37
ANNUAL LEAVE LIABILITY	25,173	38
Total (Acct. 253):	2,625,896	

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 \$2,934,146; connection charges amount to \$106,857.

Account 145 - Receivable from Municipality

Taxroll collections - \$786,083. 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

Payroll Payable - \$253,603. This represents December payroll expense which had not been paid to the City as of 12/31/14.

Health Insurance IBNR - \$149,237. This represents KWU's estimated portion of incurred but not received health insurance claims expenses at the end of the year.

Forest Park Infrastructure Project - \$415,691. This is KWU's liability for water main replacement being done as part of a City contract.

General and Health Insurance - \$163,570. This represents premiums and administrative charges owed to the City as of 12/31/14.

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)	82,687,194	0	0	0	82,687,194	1
Materials and Supplies	435,690	0	0	0	435,690	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	29,453,274	0	0	0	29,453,274	4
Customer Advances for Construction					0	5
Regulatory Liability	1,637,806	0	0	0	1,637,806	6
NONE					0	7
Average Net Rate Base	52,031,804	0	0	0	52,031,804	
Net Operating Income	1,590,244	0	0	0	1,590,244	8
Net Operating Income as a percent of						
Average Net Rate Base	3.06%	N/A	N/A	N/A	3.06%	

**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	1,724,006	0	0	0	1,724,006	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	1,551,606	0	0	0	1,551,606	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

In 2014, 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	\$17,118
Donated Excavation and Material	5,400

4. Estimated changes in revenues due to rate changes.

The Utility increased rates effective August 01, 2013 per PSC order 2820-WR-106. 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 were projected to 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
2005	6.61%	6.0%	\$53,111,256	\$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	2.69%	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)	12,502,973	11,715,137	1
Total Sales of Water	12,502,973	11,715,137	
Other Operating Revenues			
Forfeited Discounts (470)	172,874	144,986	2
Rents from Water Property (472)	215,094	208,760	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	153,807	180,941	5
Total Other Operating Revenues	541,775	534,687	
Total Operating Revenues	13,044,748	12,249,824	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	31,206	9,651	6
Pumping Expenses (620-633)	1,286,179	1,161,412	7
Water Treatment Expenses (640-652)	1,121,709	1,047,194	8
Transmission and Distribution Expenses (660-678)	2,637,529	1,922,405	9
Customer Accounts Expenses (901-906)	403,203	404,475	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	1,388,696	1,491,587	12
Total Operation and Maintenance Expenses	6,868,522	6,036,724	
Other Operating Expenses			
Depreciation Expense (403)	2,100,548	2,102,067	13
Amortization Expense (404-407)		0	14
Taxes (408)	2,485,434	2,640,967	15
Total Other Operating Expenses	4,585,982	4,743,034	
Total Operating Expenses	11,454,504	10,779,758	
NET OPERATING INCOME	1,590,244	1,470,066	

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)	33	252	3,552	1
Commercial (460.2)	47	527	7,440	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)	80	779	10,992	
Metered Sales to General Customers (461)				
Residential (461.1)	27,452	1,535,634	5,588,166	7
Commercial (461.2)	2,177	480,469	1,421,587	8
Industrial (461.3)	61	412,164	836,947	9
Public Authority (461.4)	185	100,799	285,807	10
Multifamily Residential (461.5)	1,115	417,986	1,184,520	11
Irrigation (461.6)	2	1,742	4,233	12
Total Metered Sales to General Customers (461)	30,992	2,948,794	9,321,260	
Private Fire Protection Service (462)	477		149,898	13
Public Fire Protection Service (463)	4		1,293,947	14
Other Water Sales (465)				15
Sales for Resale (466)	17	907,702	1,726,876	16
Interdepartmental Sales (467)				17
Total Sales of Water	31,570	3,857,275	12,502,973	

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.	3,792	8,832	1
VILLAGE OF BRISTOL	7500 125TH AVE.	1,869	5,278	2
TOWN OF SOMERS	1201 22ND AVENUE	11,267	24,095	3
TOWN OF SOMERS	1820 12TH AVENUE	48,516	100,377	4
TOWN OF SOMERS	3000 12TH STREET	59,166	121,431	5
TOWN OF SOMERS	3801 GREEN BAY ROAD	10,659	24,179	6
TOWN OF SOMERS	3898 12TH STREET	4,913	11,183	7
TOWN OF SOMERS	4042 18TH STREET	5,514	12,994	8
TOWN OF SOMERS	4098 15TH STREET	4,541	10,428	9
TOWN OF SOMERS	6201 50TH STREET	95	877	10
VILLAGE OF PLEASANT PRAIRIE	8102 7TH AVENUE (06/04) #1	305,133	564,246	11
VILLAGE OF PLEASANT PRAIRIE	8102 7TH AVENUE (06/04) #2	115,907	215,633	12
VILLAGE OF PLEASANT PRAIRIE	8199 GREEN BAY RD (STAND BY)	0	1,203	* 13
VILLAGE OF PLEASANT PRAIRIE	8499 COOPER ROAD (STAND BY)	0	1,203	* 14
VILLAGE OF PLEASANT PRAIRIE	8501 7TH AVENUE 3	249,471	461,673	15
VILLAGE OF PLEASANT PRAIRIE	8951 39TH AVENUE (STAND BY)	0	1,203	* 16
VILLAGE OF PLEASANT PRAIRIE	8501 7TH AVENUE 1	86,859	162,041	17
Total		907,702	1,726,876	

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.

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Wholesale fire protection billed	97,392	1
Amount billed (usually per rate schedule F-1 or Fd-1)	1,196,555	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	1,293,947	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	172,874	6
Other (specify):		
Total Forfeited Discounts (470)	172,874	
Rents from Water Property (472):		
CELL PHONE ANTENNAS ON WATER TANKS	215,094	7
Total Rents from Water Property (472)	215,094	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
STORMWATER ADMINISTRATION	52,980	9
HYDRANT PERMITS	11,456	10
METER RESETS	11,460	11
TURN ON CHARGES	4,095	12
MISCELLANEOUS	2,750	13
THAWING CHARGES	2,025	14
Return on net investment in meters charged to sewer department	69,041	15
Other (specify):		
Total Other Water Revenues (474)	153,807	

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 2014 was \$69,041.

The Utility bills and collects fees charged by the City Stormwater Utility. In 2014, KWU charged the City \$52,980 for expenses incurred in conjunction with this activity.

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)	21,581	26	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	31,206	9,651	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	109,814	122,751	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	863,868	822,932	16
Pumping Labor and Expenses (624)	116,584	112,874	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	12,971	11,575	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	34,418	21,362	22
Maintenance of Power Production Equipment (632)	67,127	38	23
Maintenance of Pumping Equipment (633)	81,397	69,880	24
Total Pumping Expenses	1,286,179	1,161,412	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	53,018	53,852	25
Chemicals (641)	149,217	143,973	26
Operation Labor and Expenses (642)	260,825	258,258	27
Miscellaneous Expenses (643)	49,055	21,248	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)	86,739	63,679	31
Maintenance of Water Treatment Equipment (652)	522,855	506,184	32
Total Water Treatment Expenses	1,121,709	1,047,194	

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)	143,955	126,883	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	57,574	24,250	35
Meter Expenses (663)	80,732	73,226	36
Customer Installations Expenses (664)	38,392	71,861	37
Miscellaneous Expenses (665)	528,279	542,732	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	23,250	29,854	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	36,617	33,112	42
Maintenance of Transmission and Distribution Mains (673)	1,314,663	754,020	43
Maintenance of Services (675)	326,184	176,691	44
Maintenance of Meters (676)	45,285	44,365	45
Maintenance of Hydrants (677)	42,598	45,411	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	2,637,529	1,922,405	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	71,768	66,938	49
Customer Records and Collection Expenses (903)	331,435	337,537	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	403,203	404,475	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	172,466	166,001	55
Office Supplies and Expenses (921)	29,411	34,344	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	185,104	162,601	58
Property Insurance (924)	73,365	65,433	59
Injuries and Damages (925)	(16,465)	41,209	60
Employee Pensions and Benefits (926)	917,557	813,150	61
Regulatory Commission Expenses (928)		184,103	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	27,258	24,746	64
Rents (931)		0	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	1,388,696	1,491,587	
Total Operation and Maintenance Expenses	6,868,522	6,036,724	

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 613 - Maintenance of Lake, River, and Other Intakes

This account increased by \$21,554. In 2014, the Utility incurred \$21,250 in costs to reinstall an intake drum. Similar expenses were not incurred in 2013.

Account 631 - Pumping Maintenance of Structures and Improvements

This account increased \$13,056 or 61.1% due to increased HVAC maintenance costs and wages allocated to this activity.

Account 632 - Pumping Maintenance of Power Production Equipment

This account increased from \$38 in 2013 to \$67,127 in 2014 due to costs incurred to test, repair, and calibrate switchgear.

Account 633 - Maintenance of Pumping Equipment

This account increased \$11,517 or 16.5% due to costs incurred to rebuild a pump motor. Similar expenses were not incurred in 2013.

Account 643 - Water Treatment Miscellaneous Expense

This account increased \$27,807 or 130.9%. This is a result of costs associated with updating our risk management plan and phosphorus control minimization research.

Account 651 - Water Treatment Maintenance of Structures

This account increased \$23,060 or 36.2%. This is primarily due to costs associated with the replacement of a boiler heat exchanger.

Account 662 - Transmission and Distribution Lines Expenses

This account increased \$33,324 or 137.4% due to an increase in labor costs allocated to this account.

Account 664 - Customer Installations Expense

This account decreased \$33,469 or 46.6%. KWU engineering allocations and material and supplies expenses were reduced by \$12,182 and \$23,626 respectively. 2013 expenses were higher because of costs associated with the establishment of our cross-connection control and inspection program.

Account 673 - Distribution Maintenance of Mains

This account increased 74.4% or \$560,643 due to extreme cold weather conditions that resulted in an unusually high number of main breaks, some of which were substantial in size and difficult to repair. Labor, engineering, street repair, and material costs all increased.

Account 675 - Maintenance of Services

This account increased \$149,494 or 84.6% due to extreme cold weather conditions that resulted in 227 frozen services. Labor, engineering, street repair, and material costs all increased.

Account 925 - Injuries and Damages

This account decreased \$57,674 or 140.0% due to a reduction in workers' compensation IBNR.

Account 928 - Regulatory Commission Expenses

This account decreased \$184,103 or 100%. 2013 expenses included costs associated with a contested rate case (docket number 2820-WR-106).

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		2,362,495	2,543,832	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		52,980	56,398	2
Net property tax equivalent		2,309,515	2,487,434	
Social Security		163,900	141,688	3
PSC Remainder Assessment		12,019	11,845	4
Other (specify): NONE			0	5
Total tax expense		2,485,434	2,640,967	

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		0.172860				3
County tax rate	mills		5.255660				4
Local tax rate	mills		9.799000				5
School tax rate	mills		11.433620				6
Voc. school tax rate	mills		0.784650				7
Other tax rate - Local	mills		2.283970				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.729760				10
Less: state credit	mills		1.770690				11
Net tax rate	mills		27.959070				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.799000				14
Combined School Tax Rate	mills		12.218270				15
Other Tax Rate - Local	mills		2.283970				16
Total Local & School Tax	mills		24.301240				17
Total Tax Rate	mills		29.729760				18
Ratio of Local and School Tax to Total	dec.		0.817405				19
Total tax net of state credit	mills		27.959070				20
Net Local and School Tax Rate	mills		22.853870				21
Utility Plant, Jan. 1	\$	111,373,554	111,373,554				22
Materials & Supplies	\$	434,851	434,851				23
Subtotal	\$	111,808,405	111,808,405				24
Less: Plant Outside Limits	\$	6,508,423	6,508,423				25
Taxable Assets	\$	105,299,982	105,299,982				26
Assessment Ratio	dec.		0.981709				27
Assessed Value	\$	103,373,940	103,373,940				28
Net Local & School Rate	mills		22.853870				29
Tax Equiv. Computed for Current Year	\$	2,362,495	2,362,495				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)	\$	2,362,495					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 - 0.982650

Museum tax - 0.333490

Emer Med Ser - 0.896510

Com Promotions - 0.026730

Recycling - 0.044590

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)	18,657				18,657	11
Structures and Improvements (321)	3,832,609			(57,198)	3,775,411	* 12
Other Power Production Equipment (323)	577,490				577,490	13
Electric Pumping Equipment (325)	3,879,915		1,516		3,878,399	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	8,647				8,647	16
Total Pumping Plant	8,317,318	0	1,516	(57,198)	8,258,604	
WATER TREATMENT PLANT						
Land and Land Rights (330)	527,048				527,048	17
Structures and Improvements (331)	8,324,535	6,242			8,330,777	18
Sand or Other Media Filtration Equipment (332)	1,315,428				1,315,428	19
Membrane Filtration Equipment (333)	13,836,628				13,836,628	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	24,003,639	6,242	0	0	24,009,881	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	314,868				314,868	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	6,077,264				6,077,264	24
Transmission and Distribution Mains (343)	27,696,194		16,935	481	27,679,740	* 25
Services (345)	797,787	100,766	769		897,784	26
Meters (346)	4,723,652	183,139	131,546	(825)	4,774,420	* 27
Hydrants (348)	4,148,641	61,436	9,030		4,201,047	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	43,758,406	345,341	158,280	(344)	43,945,123	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	50,817		1,127		49,690	32
Computer Equipment (391.1)	262,122	6,446	21,572		246,996	33
Transportation Equipment (392)	1,001,755	296,513		(22,020)	1,276,248	* 34
Stores Equipment (393)	1,498				1,498	35
Tools, Shop and Garage Equipment (394)	253,499	72,497	17,033		308,963	36
Laboratory Equipment (395)	103,689				103,689	37
Power Operated Equipment (396)	471,189	83,223			554,412	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	602,333	9,599			611,932	40
Miscellaneous Equipment (398)	163,157	4,219			167,376	41
Total General Plant	2,910,059	472,497	39,732	(22,020)	3,320,804	
Total utility plant in service directly assignable	82,414,699	824,080	199,528	(79,562)	82,959,689	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	82,414,699	824,080	199,528	(79,562)	82,959,689	

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 Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

Account 392 (Transportation Equipment) additions total \$296,513. Seven vehicles were purchased during 2014. A tandem axle dump truck priced at \$112,981 was purchased to replace a 1999 model. Two meter shop vans were purchased as it was the last year that GM was making an AWD (all wheel drive) model and this feature is needed for winter driving. Three pick up trucks were bid together to obtain better pricing; they replace 2006 models. Several vehicles will be sent to auction in 2015.

If Adjustments for any account are nonzero, please explain.

Account 321 - (\$57,198). Assets were transferred to the sewer unit.

Account 343 - \$481. This entry corrects a prior period error. It is offset by a corresponding entry to the same account in contributed plant.

Account 348 - (\$825). This entry corrects a prior period error.

Account 392 - (\$22,020). Several vehicles were transferred to/from the sewer unit. The following vehicles were transferred from the sewer unit:

- 1997 Ford 450 - \$20,700.
- 1999 GMC 1 ton dump truck - \$27,562.
- 2003 GMC pickup - \$21,427.
- 2008 GMC van - \$21,635.
- 2008 Jeep Liberty - \$22,720.

The following vehicles were transferred to the sewer unit:

- 1998 pickup truck - \$17,629.
- 2003 GMC van - \$16,779.
- 2004 GMC van - \$15,159.
- 2010 Ford Escape hybrid - \$31,970.
- 2011 GMC Sierra - \$27,114.
- 2011 GMC Sierra - \$27,413.

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)	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	119,255	0	0	0	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)	236,061				236,061	24
Transmission and Distribution Mains (343)	20,965,533		12,819	(481)	20,952,233	25
Services (345)	6,637,224	22,518	6,394		6,653,348	26
Meters (346)	0				0	27
Hydrants (348)	681,349		1,483		679,866	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	28,520,167	22,518	20,696	(481)	28,521,508	
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	121,754			121,754	* 40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	121,754	0	0	121,754	
Total utility plant in service directly assignable	28,639,422	144,272	20,696	(481)	28,762,517	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	28,639,422	144,272	20,696	(481)	28,762,517	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.

In 2014, the Utility received contributions from Kenosha County that fully integrated the SCADA network with the county-wide 4.9 GHz public safety broadband network. The value of the contribution was \$121,754.

If Adjustments for any account are nonzero, please explain.

Account 343 - (\$841). This entry corrects a prior period error. It is offset by a corresponding entry in utility financed 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)	340,909	2.00%	22,727	1
Collecting and Impounding Reservoirs (312)	162,400	1.70%	4,568	2
Lake, River and Other Intakes (313)	834,567	1.70%	26,641	3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	92,519	1.80%	8,155	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	1,430,395		62,091	
PUMPING PLANT				
Structures and Improvements (321)	983,486	2.00%	76,080	7
Other Power Production Equipment (323)	299,117	4.40%	25,410	8
Electric Pumping Equipment (325)	1,586,718	4.40%	170,683	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	6,858	4.40%	380	11
Total Pumping Plant	2,876,179		272,553	
WATER TREATMENT PLANT				
Structures and Improvements (331)	3,111,794	2.00%	166,553	12
Sand or Other Media Filtration Equipment (332)	1,315,428	3.20%	0	13
Membrane Filtration Equipment (333)	8,445,867	6.00%	830,198	14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	12,873,089		996,751	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	2,442,938	1.90%	115,468	17
Transmission and Distribution Mains (343)	3,614,323	1.18%	326,721	18
Services (345)	348,086	2.09%	17,719	19
Meters (346)	1,423,029	5.50%	261,174	20
Hydrants (348)	1,241,876	2.20%	91,847	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	9,070,252		812,929	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	33,586	5.80%	2,915	24
Computer Equipment (391.1)	96,693	20.00%	38,016	25
Transportation Equipment (392)	742,250	13.30%	60,398	26
Stores Equipment (393)	1,498	5.80%	0	27
Tools, Shop and Garage Equipment (394)	216,963	5.80%	16,311	28
Laboratory Equipment (395)	62,819	5.80%	6,014	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					363,636	1
312					166,968	2
313					861,208	3
314					0	4
316					100,674	5
317					0	6
	0	0	0	0	1,492,486	
321				(29,445)	1,030,121	7
323					324,527	8
325	1,516				1,755,885	9
326					0	10
328					7,238	11
	1,516	0	0	(29,445)	3,117,771	
331					3,278,347	12
332					1,315,428	13
333					9,276,065	14
334					0	15
	0	0	0	0	13,869,840	
341					0	16
342					2,558,406	17
343	16,935				3,924,109	18
345	769				365,036	19
346	131,546		23,571		1,576,228	20
348	9,030		10,975		1,335,668	21
349					0	22
	158,280	0	34,546	0	9,759,447	
390					0	23
391	1,127				35,374	24
391.1	21,572				113,137	25
392				20,062	822,710	26
393					1,498	27
394	17,033				216,241	28
395					68,833	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)	327,965	7.50%	21,253	30
Communication Equipment (397)	0	15.00%		31
SCADA Equipment (397.1)	581,467	9.20%	26,349	32
Miscellaneous Equipment (398)	64,717	5.80%	9,586	33
Total General Plant	2,127,958		180,842	
Total accum. prov. directly assignable	28,377,873		2,325,166	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	28,377,873		2,325,166	

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					349,218	30
397					0	31
397.1					607,816	32
398					74,303	33
	39,732	0	0	20,062	2,289,130	
	199,528	0	34,546	(9,383)	30,528,674	
					0	34
	199,528	0	34,546	(9,383)	30,528,674	

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 321 - (\$29,445). Assets were transferred to the sewer unit.

Account 392 - \$20,062. Several vehicles were transferred to/from the sewer unit.
The following adjustments were made for vehicles transferred from the sewer unit:

- 1997 Ford F450 - \$18,630.
- 1999 GMC 1 ton dump truck - \$24,806.
- 2003 GMC pickup - \$19,284.
- 2008 GMC van - \$16,362.
- 2008 Jeep Liberty - \$17,799.

The following adjustments were made for vehicles transferred to the sewer unit.

- 1998 pickup truck - \$15,866.
 - 2003 GMC van - \$15,101.
 - 2004 GMC Savana cargo van - \$13,643.
 - 2010 Ford Escape hybrid - \$13,077.
 - 2011 GMC Sierra 1500 - \$11,091.
 - 2011 GMC Sierra ext - \$8,040.
-

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

This page intentionally left blank

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)	8,346	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	8,346		2,385	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	132,925	1.90%	4,485	17
Transmission and Distribution Mains (343)	3,727,572	1.18%	247,312	18
Services (345)	2,935,921	2.90%	138,886	19
Meters (346)	0	0.00%		20
Hydrants (348)	64,746	2.20%	14,973	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	6,861,164		405,656	
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					10,731	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	10,731	
341					0	16
342					137,410	17
343	12,819				3,962,065	18
345	6,394				3,068,413	19
346					0	20
348	1,483				78,236	21
349					0	22
	20,696	0	0	0	7,246,124	
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	9.20%	5,601	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		5,601	
Total accum. prov. directly assignable	6,869,510		413,642	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	6,869,510		413,642	

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					5,601	32
398					0	33
	0	0	0	0	5,601	
	<u>20,696</u>	0	0	0	7,262,456	
					0	34
	<u>20,696</u>	0	0	0	<u>7,262,456</u>	

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		440,248		440,248	1
February		434,784		434,784	2
March		471,287		471,287	3
April		399,656		399,656	4
May		412,289		412,289	5
June		432,933		432,933	6
July		481,053		481,053	7
August		529,214		529,214	8
September		431,682		431,682	9
October		429,914		429,914	10
November		384,089		384,089	11
December		379,705		379,705	12
Total annual pumpage	0	5,226,854	0	5,226,854	

WATER AUDIT AND OTHER STATISTICS

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

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	5,226,854	2
Less: Gallons (000's) used in the treatment process:	694,603	3
Subtotal: Gallons (000's) entering distribution system:	4,532,251	4
Less: Gallons (000's) sold (Revenue Water):	3,857,275	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	674,976	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	24,608	8
Gallons (000's) used for fire protection:	4,694	9
Gallons (000's) used to prevent freezing of distribution system:	12,139	10
Gallons (000's) used for other system uses:	106,004	11
Subtotal Authorized System Uses:	147,445	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	12,460	14
Gallons (000's) lost due to service leaks or breaks:	722	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	136	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	514,213	18
Subtotal Water Losses:	527,531	19
Percentage of water entering distribution system sold:	85%	20
Percentage of Real and Apparent Losses:	12%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	20,345	29
Date of maximum: 03/16/2014		30
Cause of maximum: Multiple main breaks that were not yet located		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	8,547	33
Date of minimum: 05/16/2014		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	9,600,208	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:	208	40
Number of service breaks repaired this year:	52	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	106,881	43
Outside municipality?	2,028	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	1

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		2,010		708,490	8	
P	D	6.000	4,858	75	37		4,896	9	
M	D	8.000	383,574		984		382,590	10	
P	D	8.000	146,480	3,212	53		149,639	11	
M	D	10.000	16,265				16,265	12	
M	D	12.000	65,516		58		65,458	13	
M	T	12.000	160,266		1,949		158,317	14	
P	D	12.000	8,822	82			8,904	15	
P	T	12.000	34,870	1,962			36,832	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			1,882,823	5,331	5,091	0	1,883,063		
Total Utility			1,882,823	5,331	5,091	0	1,883,063		

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 2014.

KWU received donations of \$7,627 during 2014 in conjunction with the Meijer project, however, the project was not completed or accepted during the year. Expenses related to the project are booked in account 107 (Construction Work in Progress).

If Mains Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

The Utility reported additions of 5,331 feet of main during 2014. No additions were recorded in account 343. The additions reported on Schedule W-21 are related to Utility financed main relay projects. A majority of the work had been completed as of 12/31/14, but the Utility was still holding retainage because of some unfinished work or unresolved issues. Expenditures related to 2014 water main relay projects are recorded in account 107 (Construction Work in Progress).

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	8,698		24		8,674		1
L	0.750	102		2		100		2
M	0.750	10,370		1		10,369		3
L	1.000	158				158		4
M	1.000	8,240	29	7		8,262		5
M	1.500	647	1			648		6
L	1.500	65		1		64		7
L	2.000	60		1		59		8
M	2.000	550	2			552		9
M	3.000	97				97		10
M	4.000	172	1			173		11
P	4.000	1				1		12
M	6.000	270	2			272		13
P	6.000	11				11		14
M	8.000	176	2			178		15
M	10.000	7				7		16
M	12.000	16				16		17
M	16.000	1				1		18
Total Utility		29,641	37	36	0	29,642	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 2014, eight services were added by customer request and through assessments with \$17,118 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 2014, the Utility recorded \$5,400 of donated material and excavation associated with connections.

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

No change from last year.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.

Number of Utility-Owned Meters

<i>Size of Meter</i>	<i>First of Year</i>	<i>Added During Year</i>	<i>Retired During Year</i>	<i>Adjustments Increase or (Decrease)</i>	<i>End of Year</i>	<i>Tested During Year</i>	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
0.625	24,870	736	740	161	25027	1,272	1
0.750	4,409	136	88	4	4461	306	2
1.000	881	37	39	12	891	83	3
1.500	552	40	47	23	568	147	4
2.000	639	37	42	10	644	179	5
3.000	102	4		5	111	66	6
4.000	56	2		3	61	33	7
6.000	35			(1)	34	34	8
8.000	9				9	9	9
10.000	2				2	2	10
Total:	31,555	992	956	217	31808	2,131	

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	23,626	569	1	11	384	1	0	0	435	25027	1
0.750	3,623	509	6	14	157	0	0	0	152	4461	2
1.000	198	513	13	30	97	0	0	0	40	891	3
1.500	21	273	13	24	193	0	0	0	44	568	4
2.000	7	247	15	49	257	1	0	0	68	644	5
3.000	0	46	3	27	20	0	0	0	15	111	6
4.000	0	21	4	21	3	0	1	0	11	61	7
6.000	0	8	3	7	4	0	7	0	5	34	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:	27,475	2,186	59	184	1,115	2	17	0	770	31808	

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. 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 meter accuracy, the meter is removed and scrapped. No testing is done. It is replaced by 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.)

This page intentionally left blank

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	3,234	22	22		3,234	2
Total Fire Hydrants	3,234	22	22	0	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:	1,667	*
Number of distribution system valves end of year:	5,734	
Number of distribution valves operated during year:	1,020	

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.

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)	
Wholesale Meter	<= 4-inch	6201 50th St, Somers	Compound	12/8/2014	1
Wholesale Meter	6	8499 Cooper Rd, PI Prairie	Compound	5/22/2014	2
Wholesale Meter	6	1201 22nd Ave, Somers	Compound	5/12/2014	3
Wholesale Meter	6	4098 15th St, Somers	Compound	5/14/2014	4
Wholesale Meter	6	8951 39th Ave, PI Prairie	Compound	5/16/2014	5
Wholesale Meter	6	8199 Green Bay Rd, PI Prairie	Compound	5/22/2014	6
Wholesale Meter	6	3898 12th St, Somers	Compound	5/8/2014	7
Wholesale Meter	6	3000 12th St, Somers	Turbine	5/12/2014	8
Wholesale Meter	8	4042 18th St, Somers	Compound	5/14/2014	9
Wholesale Meter	8	8501 7th Ave 3, PI prairie	Compound	5/2/2014	10
Wholesale Meter	8	8501 7th Ave, PI Prairie	Compound	5/20/2014	11
Wholesale Meter	8	8102 7th Ave, PI Prairie	Compound	5/16/2014	12
Wholesale Meter	8	1820 12th Ave, Somers	Compound	5/12/2014	13
Wholesale Meter	8	8102 7th Ave 3, PI Prairie	Compound	5/14/2014	14
Wholesale Meter	8	7500 125th Ave, Bristol	Compound	6/26/2014	15
Wholesale Meter	8	7500 120th Ave, Bristol	Compound	10/17/2014	16
Wholesale Meter	10	3801 Green Bay Rd, Somers	Compound	5/16/2014	17

WATER CONSERVATION PROGRAMS

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

Item (a)	Expenditures (b)	Number of Rebates (c)
Administrative and General Expenses		
Program Administration		1
Customer Outreach & Education		2
Other Program Costs		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	721
Total Villages:	721
Towns	
BRISTOL	2
SOMERS	57
Total Towns:	59
Total Kenosha County:	780
Total Company:	780