



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

KENOSHA WATER UTILITY

4401 GREEN BAY RD
KENOSHA, WI 53144-1716

For the Year Ended: DECEMBER 31, 2015

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.

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

Date Signed: **4/1/2016**

Table of Contents

| Schedule Name | Page |
|--|------|
| INTRODUCTORY SECTION | |
| Signature Page | ii |
| Identification and Ownership - Contacts | iv |
| Identification and Ownership - Governing Authority and Audit Information | v |
| Identification and Ownership - Contract Operations | vi |
| FINANCIAL SECTION | |
| Income Statement | F-01 |
| Income Statement Account Details | 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 of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1) | F-09 |
| Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (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 (Acct. 221) | F-17 |
| Notes Payable & Miscellaneous Long-Term Debt | F-18 |
| Taxes Accrued (Acct. 236) | F-19 |
| Interest Accrued (Acct. 237) | F-20 |
| Balance Sheet Detail - Other 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 |
| WATER 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 |
| Water Property Tax Equivalent - Detail | 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 |
| Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality | W-10 |
| Water Accumulated Provision for Depreciation - Plant Financed by Contributions | W-12 |
| Age of Water Mains | W-13 |
| Sources of Water Supply - Statistics | W-14 |

Table of Contents

WATER SECTION

| | |
|--|------|
| Water Audit and Other Statistics | W-15 |
| Sources of Water Supply - Well Information | W-16 |
| Sources of Water Supply - Intake Information | W-17 |
| Pumping & Power Equipment | W-18 |
| Reservoirs, Standpipes and Elevated Tanks | W-19 |
| Water Treatment Plant | W-20 |
| Water Mains | W-21 |
| Water Service Laterals | W-22 |
| Meters | W-23 |
| Hydrants and Distribution System Valves | W-25 |
| List of All Station and Wholesale Meters | W-26 |
| Water Conservation Programs | W-27 |
| Water Customers Served | W-28 |

Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: CATHY BRNAK

Title: DIRECTOR OF BUSINESS SERVICES

Mailing Address: 4401 GREEN BAY ROAD
KENOSHA, WI 53144

Phone: (262) 653-4312

Email Address: cbrnak@kenosha.org

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: EDWARD ST. PETER

Title: GENERAL MANAGER

Mailing Address: 4401 GREEN BAY ROAD
KENOSHA, WI 53144

Phone: (262) 653-4305

Email Address: ed.st.peter@kenosha.org

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

Name: JAN MICHALSKI

Title: CHAIRMAN

Mailing Address: 625 52ND STREET
KENOSHA, WI 53140

Phone: (262) 653-4000

Email Address: district3@kenosha.org

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

Are utility records audited by individuals or firms other than utility employees? Yes No

Date of most recent audit report: 04/29/2015

Period covered by most recent audit: YEAR ENDING 12/31/2014

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

Name: JACOB LENELL

Title: PRINCIPAL

Organization Name: CLIFTON LARSON ALLEN LLP

USPS Address: 10700 RESEARCH DRIVE, SUITE 200

City State Zip MILWAUKEE, WI 53226

Telephone: (414) 721-7572

Email Address: jacob.lenell@claconnect.com

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any 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**

Income Statement

| Particulars (a) | This Year (b) | Last Year (c) | |
|--|-------------------|-------------------|----|
| UTILITY OPERATING INCOME | | | 1 |
| Operating Revenues (400) | 13,903,106 | 13,044,748 | 2 |
| Operating Expenses: | | | 3 |
| Operation and Maintenance Expense (401-402) | 6,804,111 | 6,868,522 | 4 |
| Depreciation Expense (403) | 2,099,105 | 2,100,548 | 5 |
| Amortization Expense (404-407) | 0 | 0 | 6 |
| Taxes (408) | 2,481,462 | 2,485,434 | 7 |
| Total Operating Expenses | 11,384,678 | 11,454,504 | 8 |
| Net Operating Income | 2,518,428 | 1,590,244 | 9 |
| Income from Utility Plant Leased to Others (412-413) | | 0 | 10 |
| Utility Operating Income | 2,518,428 | 1,590,244 | 11 |
| OTHER INCOME | | | 12 |
| Income from Merchandising, Jobbing and Contract Work (415-416) | 0 | 0 | 13 |
| Income from Nonutility Operations (417) | | 0 | 14 |
| Nonoperating Rental Income (418) | | 0 | 15 |
| Interest and Dividend Income (419) | 12,357 | 14,696 | 16 |
| Miscellaneous Nonoperating Income (421) | 2,046,511 | 161,247 | 17 |
| Total Other Income | 2,058,868 | 175,943 | 18 |
| Total Income | 4,577,296 | 1,766,187 | 19 |
| MISCELLANEOUS INCOME DEDUCTIONS | | | 20 |
| Miscellaneous Amortization (425) | (172,400) | (172,400) | 21 |
| Other Income Deductions (426) | 433,317 | 414,124 | 22 |
| Total Miscellaneous Income Deductions | 260,917 | 241,724 | 23 |
| Income Before Interest Charges | 4,316,379 | 1,524,463 | 24 |
| INTEREST CHARGES | | | 25 |
| Interest on Long-Term Debt (427) | 701,483 | 784,967 | 26 |
| Amortization of Debt Discount and Expense (428) | | 0 | 27 |
| Amortization of Premium on Debt--Cr. (429) | 65,977 | 76,439 | 28 |
| Interest on Debt to Municipality (430) | 9,839 | 11,461 | 29 |
| Other Interest Expense (431) | 0 | 0 | 30 |
| Interest Charged to Construction--Cr. (432) | | 0 | 31 |
| Total Interest Charges | 645,345 | 719,989 | 32 |
| Net Income | 3,671,034 | 804,474 | 33 |
| EARNED SURPLUS | | | 34 |
| Unappropriated Earned Surplus (Beginning of Year) (216) | 68,678,090 | 67,873,616 | 35 |
| Balance Transferred from Income (433) | 3,671,034 | 804,474 | 36 |
| Miscellaneous Credits to Surplus (434) | 959,417 | 0 | 37 |
| Miscellaneous Debits to Surplus--Debit (435) | | 0 | 38 |
| Appropriations of Surplus--Debit (436) | | 0 | 39 |
| Appropriations of Income to Municipal Funds--Debit (439) | | 0 | 40 |
| Total Unappropriated Earned Surplus End of Year (216) | 73,308,541 | 68,678,090 | 41 |

Income Statement Account Details

- 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.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

| Description (a) | Earnings (216.1) (b) | Contributions (216.2) (c) | Total This Year (d) | |
|---|----------------------------|---------------------------------|---------------------------|----|
| UTILITY OPERATING INCOME | 0 | 0 | 0 | 1 |
| Operating Revenues (400) | 0 | 0 | 0 | 2 |
| Derived | 13,903,106 | | 13,903,106 | 3 |
| Total (Acct. 400) | 13,903,106 | 0 | 13,903,106 | 4 |
| Operation and Maintenance Expense (401-402) | 0 | 0 | 0 | 5 |
| Derived | 6,804,111 | | 6,804,111 | 6 |
| Total (Acct. 401-402) | 6,804,111 | 0 | 6,804,111 | 7 |
| Depreciation Expense (403) | 0 | 0 | 0 | 8 |
| Derived | 2,099,105 | | 2,099,105 | 9 |
| Total (Acct. 403) | 2,099,105 | 0 | 2,099,105 | 10 |
| Amortization Expense (404-407) | 0 | 0 | 0 | 11 |
| Derived | 0 | | 0 | 12 |
| Total (Acct. 404-407) | 0 | 0 | 0 | 13 |
| Taxes (408) | 0 | 0 | 0 | 14 |
| Derived | 2,481,462 | | 2,481,462 | 15 |
| Total (Acct. 408) | 2,481,462 | 0 | 2,481,462 | 16 |
| TOTAL UTILITY OPERATING INCOME | 2,518,428 | 0 | 2,518,428 | 17 |
| OTHER INCOME | 0 | 0 | 0 | 18 |
| Income from Merchandising, Jobbing and Contract Work (415-416) | 0 | 0 | 0 | 19 |
| Derived | 0 | | 0 | 20 |
| Total (Acct. 415-416) | 0 | 0 | 0 | 21 |
| Interest and Dividend Income (419) | 0 | 0 | 0 | 22 |
| INVESTMENT ACCOUNT | 981 | | 981 | 23 |
| MAINS & CONNECTIONS | 409 | | 409 | 24 |
| RENEWAL & REPLACEMENT | 1,678 | | 1,678 | 25 |
| SPECIAL REDEMPTION | 5,402 | | 5,402 | 26 |
| TAX FUND | 2,776 | | 2,776 | 27 |
| WATER DEPRECIATION | 1,111 | | 1,111 | 28 |
| Total (Acct. 419) | 12,357 | 0 | 12,357 | 29 |
| Miscellaneous Nonoperating Income (421) | 0 | 0 | 0 | 30 |
| Contributed Plant - Water | | 2,043,766 | 2,043,766 | 31 |
| Impact Fees - Water | | | 0 | 32 |
| MISCELLANEOUS NON OPERATING REVENUE | 2,745 | | 2,745 | 33 |
| Total (Acct. 421) | 2,745 | 2,043,766 | 2,046,511 | 34 |
| TOTAL OTHER INCOME | 15,102 | 2,043,766 | 2,058,868 | 35 |
| MISCELLANEOUS INCOME DEDUCTIONS | 0 | 0 | 0 | 36 |
| Miscellaneous Amortization (425) | 0 | 0 | 0 | 37 |
| Regulatory Liability (253) Amortization | (172,400) | | (172,400) | 38 |
| Total (Acct. 425) | (172,400) | 0 | (172,400) | 39 |
| Other Income Deductions (426) | 0 | 0 | 0 | 40 |

Income Statement Account Details

- 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.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

| Description (a) | Earnings (216.1) (b) | Contributions (216.2) (c) | Total This Year (d) | |
|--|----------------------------|---------------------------------|---------------------------|----|
| Depreciation Expense on Contributed Plant - Water | | 433,317 | 433,317 | 41 |
| Total (Acct. 426) | 0 | 433,317 | 433,317 | 42 |
| TOTAL MISCELLANEOUS INCOME DEDUCTIONS | (172,400) | 433,317 | 260,917 | 43 |
| INTEREST CHARGES | 0 | 0 | 0 | 44 |
| Interest on Long-Term Debt (427) | 0 | 0 | 0 | 45 |
| Derived | 701,483 | | 701,483 | 46 |
| Total (Acct. 427) | 701,483 | 0 | 701,483 | 47 |
| Amortization of Premium on Debt--Cr. (429) | 0 | 0 | 0 | 48 |
| 2008 WATER BOND PREMIUM | 65,977 | | 65,977 | 49 |
| Total (Acct. 429) | 65,977 | 0 | 65,977 | 50 |
| Interest on Debt to Municipality (430) | 0 | 0 | 0 | 51 |
| Derived | 9,839 | | 9,839 | 52 |
| Total (Acct. 430) | 9,839 | 0 | 9,839 | 53 |
| Other Interest Expense (431) | 0 | 0 | 0 | 54 |
| Derived | 0 | | 0 | 55 |
| Total (Acct. 431) | 0 | 0 | 0 | 56 |
| TOTAL INTEREST CHARGES | 645,345 | 0 | 645,345 | 57 |
| NET INCOME | 2,060,585 | 1,610,449 | 3,671,034 | 58 |
| EARNED SURPLUS | 0 | 0 | 0 | 59 |
| Unappropriated Earned Surplus (Beginning of Year) (216) | 0 | 0 | 0 | 60 |
| Derived | 47,170,403 | 21,507,687 | 68,678,090 | 61 |
| Total (Acct. 216) | 47,170,403 | 21,507,687 | 68,678,090 | 62 |
| Balance Transferred from Income (433) | 0 | 0 | 0 | 63 |
| Derived | 2,060,585 | 1,610,449 | 3,671,034 | 64 |
| Total (Acct. 433) | 2,060,585 | 1,610,449 | 3,671,034 | 65 |
| Miscellaneous Credits to Surplus (434) | 0 | 0 | 0 | 66 |
| WRS NET POSITION ADJUSTMENT | 959,417 | | 959,417 | 67 |
| Total (Acct. 434) | 959,417 | 0 | 959,417 | 68 |
| UNAPPROPRIATED EARNED SURPLUS (END OF YEAR) | 50,190,405 | 23,118,136 | 73,308,541 | 69 |

Income Statement Account Details

- 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.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Income Statement Account Details (Page F-02)

Amount of Contributed Plant – Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service – Plant Financed by Contributions, please explain fully.

Miscellaneous Non-operating Income (account 421) is \$2,043,766. Contributed plant added in 2015 is \$2,051,391. The difference of \$7,625 is contributions for the Meijer project that were received and reported in account 421 in 2014. The project was moved from account 107 (Construction Work in Progress) to contributed plant in 2015.

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)

| Particulars (a) | Water (b) | Electric (c) | Gas (d) | Sewer (e) | Total (f) | |
|--|--------------|-----------------|------------|--------------|--------------|---|
| Revenues | | | | | | 1 |
| Revenues (account 415) | | | | | 0 | 2 |
| Cost and Expenses of Merchandising, Jobbing and Contract Work (416) | | | | | | 3 |
| Cost of merchandise sold | | | | | 0 | 4 |
| Payroll | | | | | 0 | 5 |
| Materials | | | | | 0 | 6 |
| Taxes | | | | | 0 | 7 |
| Total costs and expenses | 0 | 0 | 0 | 0 | 0 | 8 |
| Net Income (or loss) | 0 | 0 | 0 | 0 | 0 | 9 |

Revenues Subject to Wisconsin Remainder Assessment

- 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.
- If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).

| Description (a) | Water Utility (b) | Electric Utility (c) | Gas Utility (d) | Sewer Utility (Regulated Only (e) | Total (f) | |
|--|-------------------------|----------------------------|-----------------------|---|-------------------|----------|
| Total operating revenues | 13,903,106 | | | | 13,903,106 | 1 |
| Less: interdepartmental sales | 0 | | | | 0 | 2 |
| Less: interdepartmental rents | 0 | | | | 0 | 3 |
| Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.) | | | | | 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 |
| Revenues subject to Wisconsin Remainder Assessment | 13,903,106 | 0 | 0 | 0 | 13,903,106 | 6 |

Distribution of Total Payroll

- Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- 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.
- 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 | 2,026,583 | (80,266) | 1,946,317 | 1 |
| Electric operating expenses | | | 0 | 2 |
| Gas operating expenses | | | 0 | 3 |
| Heating operating expenses | | | 0 | 4 |
| Sewer operating expenses | | | 0 | 5 |
| Merchandising and jobbing | | | 0 | 6 |
| Other nonutility expenses | | | 0 | 7 |
| Water utility plant accounts | 101,561 | | 101,561 | 8 |
| Electric utility plant accounts | | | 0 | 9 |
| Gas utility plant accounts | | | 0 | 10 |
| Heating utility plant accounts | | | 0 | 11 |
| Sewer utility plant accounts | | | 0 | 12 |
| Accum. prov. for depreciation of water plant | | | 0 | 13 |
| Accum. prov. for depreciation of electric plant | | | 0 | 14 |
| Accum. prov. for depreciation of gas plant | | | 0 | 15 |
| Accum. prov. for depreciation of heating plant | | | 0 | 16 |
| Accum. prov. for depreciation of sewer plant | | | 0 | 17 |
| Clearing accounts | | | 0 | 18 |
| All other accounts | | 80,266 | 80,266 | 19 |
| Total Payroll | 2,128,144 | 0 | 2,128,144 | 20 |

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 hundredth. 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 .35 for electric, .30 for water and .20 for sewer.

| Industry (a) | FTE (b) | |
|-----------------|------------|---|
| Water | 40.5 | 1 |
| Electric | | 2 |
| Gas | | 3 |
| Sewer | | 4 |

Balance Sheet

| Assets and Othe Debits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|--|-------------------------------|---------------------------------|----|
| ASSESTS AND OTHER DEBITS | | | 1 |
| UTILITY PLANT | | | 2 |
| Utility Plant (101) | 116,848,292 | 113,212,929 | 3 |
| Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111) | 40,198,572 | 37,793,503 | 4 |
| Utility Plant Acquisition Adjustments (117-118) | 0 | 0 | 5 |
| Other Utility Plant Adjustments (119) | 0 | 0 | 6 |
| Net Utility Plant | 76,649,720 | 75,419,426 | 7 |
| OTHER PROPERTY AND INVESTMENTS | | | 8 |
| Nonutility Property (121) | 18,000 | 18,000 | 9 |
| Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122) | 0 | 0 | 10 |
| Investment in Municipality (123) | 0 | 0 | 11 |
| Other Investments (124) | 1,037 | 37,679 | 12 |
| Sinking Funds (125) | 0 | 0 | 13 |
| Depreciation Fund (126) | 0 | 0 | 14 |
| Other Special Funds (128) | 0 | 0 | 15 |
| Total Other Property and Investments | 19,037 | 55,679 | 16 |
| CURRENT AND ACCRUED ASSETS | | | 17 |
| Cash (131) | 632,120 | 218,737 | 18 |
| Special Deposits (134) | 0 | 0 | 19 |
| Working Funds (135) | 850 | 850 | 20 |
| Temporary Cash Investments (136) | 9,462,964 | 10,460,000 | 21 |
| Notes Receivable (141) | 0 | 0 | 22 |
| Customer Accounts Receivable (142) | 1,504,594 | 1,437,034 | 23 |
| Other Accounts Receivable (143) | 3,034,110 | 3,046,626 | 24 |
| Accumulated Provision for Uncollectible Accounts- -Cr. (144) | 0 | 0 | 25 |
| Receivables from Municipality (145) | 793,974 | 787,586 | 26 |
| Plant Materials and Operating Supplies (154) | 443,622 | 436,530 | 27 |
| Merchandise (155) | 0 | 0 | 28 |
| Other Materials and Supplies (156) | 0 | 0 | 29 |
| Stores Expense (163) | 0 | 0 | 30 |
| Prepayments (165) | 78,383 | 94,263 | 31 |
| Interest and Dividends Receivable (171) | 286 | 7,276 | 32 |
| Accrued Utility Revenues (173) | 1,596,864 | 1,500,558 | 33 |
| Miscellaneous Current and Accrued Assets (174) | 618,209 | 33,638 | 34 |
| Total Current and Accrued Assets | 18,165,976 | 18,023,098 | 35 |
| DEFERRED DEBITS | | | 36 |
| Unamortized Debt Discount and Expense (181) | 0 | 0 | 37 |
| Extraordinary Property Losses (182) | 0 | 0 | 38 |
| Preliminary Survey and Investigation Charges (183) | 0 | 0 | 39 |
| Clearing Accounts (184) | 0 | 0 | 40 |
| Temporary Facilities (185) | 0 | 0 | 41 |
| Miscellaneous Deferred Debits (186) | 369,455 | 0 | 42 |
| Total Deferred Debits | 369,455 | 0 | 43 |
| TOTAL ASSETS AND OTHER DEBITS | 95,204,188 | 93,498,203 | 44 |

Balance Sheet

| Liabilities and Othe Credits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|---|-------------------------------|---------------------------------|----|
| LIABILITIES AND OTHER CREDITS | | | 1 |
| PROPRIETARY CAPITAL | | | 2 |
| Capital Paid in by Municipality (200) | 1,245,833 | 1,245,833 | 3 |
| Appropriated Earned Surplus (215) | 0 | 0 | 4 |
| Unappropriated Earned Surplus (216) | 73,308,541 | 68,678,090 | 5 |
| Total Proprietary Capital | 74,554,374 | 69,923,923 | 6 |
| LONG-TERM DEBT | | | 7 |
| Bonds (221) | 9,325,000 | 11,490,000 | 8 |
| Advances from Municipality (223) | 168,651 | 205,544 | 9 |
| Other Long-Term Debt (224) | 5,000,000 | 5,000,000 | 10 |
| Total Long-Term Debt | 14,493,651 | 16,695,544 | 11 |
| CURRENT AND ACCRUED LIABILITIES | | | 12 |
| Notes Payable (231) | 0 | 0 | 13 |
| Accounts Payable (232) | 180,932 | 254,749 | 14 |
| Payables to Municipality (233) | 688,580 | 996,010 | 15 |
| Customer Deposits (235) | 0 | 0 | 16 |
| Taxes Accrued (236) | 2,363,371 | 2,362,495 | 17 |
| Interest Accrued (237) | 39,614 | 47,246 | 18 |
| Tax Collections Payable (241) | 0 | 0 | 19 |
| Miscellaneous Current and Accrued Liabilities (242) | 0 | 0 | 20 |
| Total Current and Accrued Liabilities | 3,272,497 | 3,660,500 | 21 |
| DEFERRED CREDITS | | | 22 |
| Unamortized Premium on Debt (251) | 125,296 | 191,273 | 23 |
| Customer Advances for Construction (252) | 19,167 | 401,067 | 24 |
| Other Deferred Credits (253) | 2,739,203 | 2,625,896 | 25 |
| Total Deferred Credits | 2,883,666 | 3,218,236 | 26 |
| OPERATING RESERVES | | | 27 |
| Property Insurance Reserve (261) | 0 | 0 | 28 |
| Injuries and Damages Reserve (262) | 0 | 0 | 29 |
| Pensions and Benefits Reserve (263) | 0 | 0 | 30 |
| Miscellaneous Operating Reserves (265) | 0 | 0 | 31 |
| Total Operating Reserves | 0 | 0 | 32 |
| TOTAL LIABILITIES AND OTHER CREDITS | 95,204,188 | 93,498,203 | 33 |

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) | Electric (c) | Gas (d) | Sewer (e) | |
|--|--------------------|-----------------|------------|--------------|----|
| First of Year | | | | | 1 |
| Total Utility Plant - First of Year | 113,212,929 | 0 | 0 | 0 | 2 |
| | 113,212,929 | 0 | 0 | 0 | 3 |
| Plant Accounts | | | | | 4 |
| Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1) | 84,376,256 | | | | 5 |
| Utility Plant in Service - Contributed Plant (101.2) | 30,805,632 | | | | 6 |
| Utility Plant Purchased or Sold (102) | | | | | 7 |
| Utility Plant Leased to Others (104) | | | | | 8 |
| Property Held for Future Use (105) | 2,371 | | | | 9 |
| Completed Construction not Classified (106) | | | | | 10 |
| Construction Work in Progress (107) | 1,664,033 | | | | 11 |
| Total Utility Plant | 116,848,292 | 0 | 0 | 0 | 12 |
| Accumulated Provision for Depreciation and Amortization | | | | | 13 |
| Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1) | 32,508,703 | | | | 14 |
| Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2) | 7,687,498 | | | | 15 |
| Accumulated Provision for Depreciation of Utility Plant Leased to Others (112) | | | | | 16 |
| Accumulated Provision for Depreciation of Property Held for Future Use (113) | 2,371 | | | | 17 |
| Accumulated Provision for Amortization of Utility Plant in Service (114) | | | | | 18 |
| Accumulated Provision for Amortization of Utility Plant Leased to Others (115) | | | | | 19 |
| Accumulated Provision for Amortization of Property Held for Future Use (116) | | | | | 20 |
| Total Accumulated Provision | 40,198,572 | 0 | 0 | 0 | 21 |
| Accumulated Provision for Depreciation and Amortization | | | | | 22 |
| Utility Plant Acquisition Adjustments (117) | | | | | 23 |
| Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118) | | | | | 24 |
| Other Utility Plant Adjustments (119) | | | | | 25 |
| Total Other Utility Plant Accounts | 0 | 0 | 0 | 0 | 26 |
| Net Utility Plant | 76,649,720 | 0 | 0 | 0 | 27 |

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)

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

- Report the amounts charged in the operating sections to Depreciation Expense (403).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 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.
- Report all other accruals charged to other accounts, such as to clearing accounts.

| Description (a) | Water (b) | Electric (c) | Gas (d) | Sewer (e) | Total (f) | |
|---|-------------------|-----------------|------------|--------------|-------------------|----|
| Balance First of Year (111.1) | 30,528,675 | 0 | 0 | 0 | 30,528,675 | 1 |
| Credits during year | | | | | | 2 |
| Charged Depreciation Expense (403) | 2,099,105 | | | | 2,099,105 | 3 |
| Depreciation Expense on Meters Charged to Sewer | 133,066 | | | | 133,066 | 4 |
| Salvage | 43,066 | | | | 43,066 | 5 |
| CHARGED TO SEWER UNIT | 9,839 | | | | 9,839 | 6 |
| FUNCTIONAL EXPENSE ACCOUNTS | 100,913 | | | | 100,913 | 7 |
| LOSS ON SALE OF ASSETS | 2,999 | | | | 2,999 | 8 |
| TRANSFER FROM SEWER UNIT | 1,850 | | | | 1,850 | 9 |
| Total credits | 2,390,838 | 0 | 0 | 0 | 2,390,838 | 10 |
| Debits during year | | | | | | 11 |
| Book Cost of Plant Retired | 409,647 | | | | 409,647 | 12 |
| Cost of Removal | 0 | | | | 0 | 13 |
| GAIN ON SALE OF ASSETS | 1,163 | | | | 1,163 | 14 |
| Total debits | 410,810 | 0 | 0 | 0 | 410,810 | 15 |
| Balance end of year (111.1) | 32,508,703 | 0 | 0 | 0 | 32,508,703 | 16 |

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)

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

- Report the amounts charged in the operating sections to Other Income Deductions (426).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 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.
- Report all other accruals charged to other accounts, such as to clearing accounts.

| Description (a) | Water (b) | Electric (c) | Gas (d) | Sewer (e) | Total (f) | |
|---|------------------|-----------------|------------|--------------|------------------|----|
| Balance First of Year (111.2) | 7,262,457 | 0 | 0 | 0 | 7,262,457 | 1 |
| Credits during year | | | | | | 2 |
| Charged Other Income Deductions (426) | 433,317 | | | | 433,317 | 3 |
| Depreciation Expense on Meters Charged to Sewer | | | | | 0 | 4 |
| Salvage | 0 | | | | 0 | 5 |
| Total credits | 433,317 | 0 | 0 | 0 | 433,317 | 6 |
| Debits during year | | | | | | 7 |
| Book Cost of Plant Retired | 8,276 | | | | 8,276 | 8 |
| Cost of Removal | 0 | | | | 0 | 9 |
| Total debits | 8,276 | 0 | 0 | 0 | 8,276 | 10 |
| Balance end of year (111.2) | 7,687,498 | 0 | 0 | 0 | 7,687,498 | 11 |

Net Nonutility Property (Accts. 121 & 122)

- Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- Other items may be grouped by classes of property.
- 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 | 3 |
| Less accum. prov. depr. & amort. (122) | 0 | | | 0 | 4 |
| Net Nonutility Property | 18,000 | 0 | 0 | 18,000 | 5 |

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)

| | Description (a) | Amount (b) | |
|-----------------------------------|--|---------------|----|
| | Balance first of year | 0 | 1 |
| Additions | | | 2 |
| | Provision for uncollectibles during year | 0 | 3 |
| | Collection of accounts previously written off: Utility Customers | 0 | 4 |
| | Collection of accounts previously written off: Others | 0 | 5 |
| Total Additions | | 0 | 6 |
| Accounts Written Off | | | 7 |
| | Accounts written off during the year: Utility Customers | 0 | 8 |
| | Accounts written off during the year: Others | 0 | 9 |
| Total Accounts Written Off | | 0 | 10 |
| Balance End of Year | | 0 | 11 |

Materials and Supplies

| Account (a) | Generation (b) | Transmission (d) | Distribution (d) | Other (e) | Total End of Year (f) | Amount Prior Year (g) | |
|-------------------------------|-------------------|---------------------|---------------------|--------------|-----------------------------|-----------------------------|---|
| Electric Utility | | | | | | | 1 |
| Fuel (151) | | | | | 0 | 0 | 2 |
| Fuel stock expenses (152) | | | | | 0 | 0 | 3 |
| Plant mat. & oper. sup. (154) | | | | | 0 | 0 | 4 |
| Total Electric Utility | 0 | 0 | 0 | 0 | 0 | 0 | 5 |

| Account | Total End of Year | Amount Prior Year | |
|------------------------------------|----------------------|----------------------|---|
| Electric utility total | 0 | 0 | 1 |
| Water utility (154) | 443,622 | 436,530 | 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 Material and Supplies | 443,622 | 436,530 | 9 |

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 |
| | | | | 2 |
| Total | 0 | | 0 | 3 |
| Unamortized premium on debt (251) | | | | |
| 2008 BOND REFUNDING NOTE | 65,977 | 428 | 125,296 | 4 |
| None | | | | 5 |
| | | | | 6 |
| Total | 65,977 | | 125,296 | 7 |

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.

| | Description (a) | Amount (b) | |
|----------------------------|--------------------|------------------|---|
| Balance first of year | | 1,245,833 | 1 |
| Balance end of year | | 1,245,833 | 2 |

Bonds (Acct. 221)

- Report information required for each separate issue of bonds.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

| 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% | 9,325,000 | 1 |
| Total | | | | 9,325,000 | 2 |

Notes Payable & Miscellaneous Long-Term Debt

- Report each class of debt included in Accounts 223, 224 and 231.
- Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

| 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) | | | | | 1 |
| ADVANCE FROM MUNICIPALITY | 02/19/2009 | 04/01/2019 | 3.03% | 168,651 | 2 |
| Total for Account 223 | | | | 168,651 | 3 |
| Other Long-Term Debt (224) | | | | | 4 |
| ADVANCE FROM SEWERAGE UNIT | 07/14/2008 | 07/13/2018 | 3.50% | 5,000,000 | 5 |
| Total for Account 224 | | | | 5,000,000 | 6 |

Taxes Accrued (Acct. 236)

| Description (a) | Amount (b) | |
|---|-----------------------|----|
| Balance first of year | 2,362,495 | 1 |
| Charged water department expense | 2,481,462 | 2 |
| Charged electric department expense | | 3 |
| Charged gas department expense | | 4 |
| Charged sewer department expense | 52,631 | 5 |
| Total accruals and other credits | 2,534,093 | 6 |
| County, state and local taxes | 2,362,495 | 7 |
| Social Security taxes | 158,469 | 8 |
| PSC Remainder Assessment | 12,253 | 9 |
| Gross Receipts Tax | | 10 |
| Total payments and other debits | 2,533,217 | 11 |
| Balance end of year | 2,363,371 | 12 |

Interest Accrued (Acct. 237)

- Report below interest accrued on each utility obligation.
- 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) | 0 | 0 | 0 | 0 | 1 |
| 2008 WATER REVENUE REFUNDING BONDS | 44,475 | 526,483 | 533,700 | 37,258 | 2 |
| Subtotal Bonds (221) | 44,475 | 526,483 | 533,700 | 37,258 | 3 |
| Advances from Municipality (223) | 0 | 0 | 0 | 0 | 4 |
| WRS PAY OFF OF UNFUNDED OBLIGATION | 2,771 | 9,839 | 10,254 | 2,356 | 5 |
| Subtotal Advances from Municipality (223) | 2,771 | 9,839 | 10,254 | 2,356 | 6 |
| Other Long-Term Debt (224) | 0 | 0 | 0 | 0 | 7 |
| ADVANCE FROM SEWER UNIT | | 175,000 | 175,000 | 0 | 8 |
| Subtotal Other Long-Term Debt (224) | 0 | 175,000 | 175,000 | 0 | 9 |
| Notes Payable (231) | 0 | 0 | 0 | 0 | 10 |
| notes payable | | 0 | 0 | 0 | 11 |
| Subtotal Notes Payable (231) | 0 | 0 | 0 | 0 | 12 |
| Customer Deposits (235) | 0 | 0 | 0 | 0 | 13 |
| customer deposits | | 0 | 0 | 0 | 14 |
| Subtotal Customer Deposits (235) | 0 | 0 | 0 | 0 | 15 |
| Total | 47,246 | 711,322 | 718,954 | 39,614 | 16 |

Balance Sheet Detail - Other 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.

| Description (a) | Balance End of Year (b) | |
|---|-------------------------------|----|
| Other Investments (124) | 0 | 1 |
| LONG TERM PORTION OF ASSESSMENTS RECEIVABLE | 1,037 | 2 |
| Total (Acct. 124) | 1,037 | 3 |
| Cash and Working Funds (131) | 0 | 4 |
| Cash | 632,120 | 5 |
| Total (Acct. 131) | 632,120 | 6 |
| Working Funds (135) | 0 | 7 |
| CASH WORKING FUNDS | 850 | 8 |
| Total (Acct. 135) | 850 | 9 |
| Temporary Cash Investments (136) | 0 | 10 |
| RENEWAL & REPLACEMENT | 1,000,000 | 11 |
| TAX EQUIVALENT | 2,500,000 | 12 |
| WATER DEPRECIATION | 1,000,000 | 13 |
| WATER RESERVE INVESTMENT | 2,260,000 | 14 |
| WATER SPECIAL REDEMPTION | 2,702,964 | 15 |
| Total (Acct. 136) | 9,462,964 | 16 |
| Customer Accounts Receivable (142) | 0 | 17 |
| Water | 1,504,594 | 18 |
| Total (Acct. 142) | 1,504,594 | 19 |
| Other Accounts Receivable (143) | 0 | 20 |
| Sewer (Non-regulated) | | 21 |
| Merchandising, jobbing and contract work | | 22 |
| DEFERRED CONNECTION CHARGES | 119,112 | 23 |
| DEFERRED WATER MAIN CHARGES | 2,913,961 | 24 |
| WATER MAIN ASSESSMENTS RECEIVABLE | 1,037 | 25 |
| Total (Acct. 143) | 3,034,110 | 26 |
| Receivables from Municipality (145) | 0 | 27 |
| MISC DUE FROM CITY | 30,212 * | 28 |
| TAXROLL | 763,762 | 29 |
| Total (Acct. 145) | 793,974 | 30 |
| Prepayments (165) | 0 | 31 |
| LAB SOFTWARE & COMPUTER MAINTENANCE | 934 | 32 |

Balance Sheet Detail - Other 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.

| | | |
|---|------------------|----|
| PREPAID MEMBRANE FILTER MAINTENANCE | 77,449 | 33 |
| Total (Acct. 165) | 78,383 | 34 |
| Interest and Dividends Receivable (171) | 0 | 35 |
| ACCRUED INVESTMENT RECEIVABLE | 286 | 36 |
| Total (Acct. 171) | 286 | 37 |
| Accrued Utility Revenues (173) | 0 | 38 |
| UNBILLED REVENUES | 1,596,864 | 39 |
| Total (Acct. 173) | 1,596,864 | 40 |
| Miscellaneous Current and Accrued Assets (174) | 0 | 41 |
| HYDRANT METER & WRENCH DEPOSITS | 1,246 | 42 |
| MISCELLANEOUS ACCTS RECEIVABLE | 27,001 | 43 |
| NET PENSION ASSET | 589,962 | 44 |
| Total (Acct. 174) | 618,209 | 45 |
| Miscellaneous Deferred Debits (186) | 0 | 46 |
| WRS REGULATORY ASSET | 369,455 | 47 |
| Total (Acct. 186) | 369,455 | 48 |
| Accounts Payable (232) | 0 | 49 |
| Accounts Payable | 180,932 | 50 |
| Total (Acct. 232) | 180,932 | 51 |
| Payables to Municipality (233) | 0 | 52 |
| CHARGE FOR IT DIRECTOR SERVICES | 20,898 | 53 |
| HEALTH INSURANCE | 233,863 | 54 |
| HEALTH INSURANCE IBNR | 158,530 | 55 |
| MISCELLANEOUS DUE TO CITY | 4,615 | 56 |
| PAYROLL PAYABLE | 270,674 | 57 |
| Total (Acct. 233) | 688,580 | 58 |
| Customer Advances for Construction (252) | 0 | 59 |
| HAMPTON INN PROJECT | 9,375 | 60 |
| ONYX PROJECT | 9,792 | 61 |
| Total (Acct. 252) | 19,167 | 62 |
| Other Deferred Credits (253) | 0 | 63 |
| Regulatory Liability | 1,379,206 | 64 |
| ADVANCE CELL TOWER RENTAL PAYMENTS | 6,912 | 65 |
| ANNUAL LEAVE LIABILITY | 33,580 | 66 |

Balance Sheet Detail - Other 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.

| | | |
|----------------------------------|------------------|-----------|
| CONTINGENT RETIREMENT SICK LEAVE | 326,843 | 67 |
| OPEB LIABILITY | 755,703 | 68 |
| WORKERS COMP IBNR | 236,959 | 69 |
| Total (Acct. 253) | 2,739,203 | 70 |

Balance Sheet Detail - Other 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.

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

Explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

Account 145 - Miscellaneous Due From City of \$30,212 includes charges for hydrant meter usage, road restoration, snow plowing, and other sundry charges.

Return on Rate Base Computation

- The data used in calculating rate base are averages.
- 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.
- For municipal utilities, 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.
- For private utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

| Average Rate Base (a) | Water (b) | Electric (c) | Gas (d) | Sewer (e) | Total (f) | |
|---|-------------------|-----------------|------------|--------------|-------------------|----|
| Add Average | | | | | | 1 |
| Utility Plant in Service (101.1) | 83,667,972 | | | | 83,667,972 | 2 |
| Materials and Supplies | 440,076 | | | | 440,076 | 3 |
| Less Average | | | | | | 4 |
| Reserve for Depreciation (111.1) | 31,518,689 | | | | 31,518,689 | 5 |
| Customer Advances for Construction | 19,167 | | | | 19,167 | 6 |
| Regulatory Liability | 1,465,406 | | | | 1,465,406 | 7 |
| Average Net Rate Base | 51,104,786 | 0 | 0 | 0 | 51,104,786 | 8 |
| Net Operating Income | 2,518,428 | | | | 2,518,428 | 9 |
| Net Operating Income as a percent of Average Net Rate Base | 4.93% | N/A | N/A | N/A | 4.93% | 10 |

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)

| Description (a) | Water (b) | Electric (c) | Gas (d) | Sewer (e) | Total (f) | |
|----------------------------------|------------------|-----------------|------------|--------------|------------------|---|
| Balance First of Year | 1,551,606 | 0 | 0 | 0 | 1,551,606 | 1 |
| Credits During Year | | | | | 0 | 2 |
| None | | | | | 0 | 3 |
| Charges (Deductions) | | | | | 0 | 4 |
| Miscellaneous Amortization (425) | 172,400 | | | | 172,400 | 5 |
| Balance End of Year | 1,379,206 | 0 | 0 | 0 | 1,379,206 | 6 |

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

In 2015, the Utility received Contributions in Aid of Construction through assessments, donated infrastructure from developers, and donated material for excavation of services. The breakdown is as follows: donated infrastructure - \$2,016,804, connection and assessment fees - \$15,617, donated excavation and material - \$9,450, and corrections and adjustments of deferred assessments - \$1,895. A breakdown of donated infrastructure follows: mains - \$1,641,452, services - \$193,760, and hydrants - \$181,592.

4. Estimated changes in revenues due to rate changes

The Utility filed a Simplified Rate Case on April 7, 2015. A uniform 3% rate increase for general service, public fire protection, and wholesale service became effective June 1, 2015 pursuant to PSC order 2820-WQ-102 dated April 20, 2015.

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Water Operating Revenues & Expenses

| Description (a) | This Year (b) | Last Year (c) | |
|--|-------------------|-------------------|----|
| Operating Revenues - Sales of Water | | | 1 |
| Sales of Water (460-467) | 13,273,734 | 12,502,973 | 2 |
| Total Sales of Water | 13,273,734 | 12,502,973 | 3 |
| Other Operating Revenues | | | 4 |
| Forfeited Discounts (470) | 166,821 | 172,874 | 5 |
| Rents from Water Property (472) | 252,798 | 215,094 | 6 |
| Interdepartmental Rents (473) | 0 | 0 | 7 |
| Other Water Revenues (474) | 209,753 | 153,807 | 8 |
| Total Other Operating Revenues | 629,372 | 541,775 | 9 |
| Total Operating Revenues | 13,903,106 | 13,044,748 | 10 |
| Operation and Maintenance Expenses | | | 11 |
| Source of Supply Expense (600-617) | 22,177 | 31,206 | 12 |
| Pumping Expenses (620-633) | 1,133,169 | 1,286,179 | 13 |
| Water Treatment Expenses (640-652) | 1,128,067 | 1,121,709 | 14 |
| Transmission and Distribution Expenses (660-678) | 2,203,115 | 2,637,529 | 15 |
| Customer Accounts Expenses (901-906) | 366,608 | 403,203 | 16 |
| Sales Expenses (910) | 0 | 0 | 17 |
| Administrative and General Expenses (920-932) | 1,950,975 | 1,388,696 | 18 |
| Total Operation and Maintenance Expenses | 6,804,111 | 6,868,522 | 19 |
| Other Operating Expenses | | | 20 |
| Depreciation Expense (403) | 2,099,105 | 2,100,548 | 21 |
| Amortization Expense (404-407) | | | 22 |
| Taxes (408) | 2,481,462 | 2,485,434 | 23 |
| Total Other Operating Expenses | 4,580,567 | 4,585,982 | 24 |
| Total Operating Expenses | 11,384,678 | 11,454,504 | 25 |
| NET OPERATING INCOME | 2,518,428 | 1,590,244 | 26 |

Water Operating Revenues - Sales of Water

- Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- Report estimated gallons for unmetered sales.
- Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- 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).
- Report average number 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 column b (Average No. of Customers).

| Description (a) | Average No. Customer (b) | Thousand of Gallons of Water Sold (c) | Amount (d) | |
|---|--------------------------------|---|-------------------|----|
| Unmetered Sales to General Customers (460) | | | | 1 |
| Residential (460.1) | 6 | 2,835 | 6,690 | 2 |
| Commercial (460.2) | 3 | 1,173 | 2,767 | 3 |
| Industrial (460.3) | | | | 4 |
| Public Authority (460.4) | | | | 5 |
| Multifamily Residential (460.5) | | | | 6 |
| Irrigation (460.6) | | | | 7 |
| Total Unmetered Sales to General Customers (460) | 9 | 4,008 | 9,457 | 8 |
| Metered Sales to General Customers (461) | | | | 9 |
| Residential (461.1) | 27,500 | 1,548,296 | 5,738,762 | 10 |
| Commercial (461.2) | 2,114 | 498,031 | 1,451,860 | 11 |
| Industrial (461.3) | 66 | 414,032 | 858,005 | 12 |
| Public Authority (461.4) | 185 | 104,339 | 299,690 | 13 |
| Multifamily Residential (461.5) | 1,164 | 417,770 | 1,215,893 | 14 |
| Irrigation (461.6) | 2 | 2,014 | 4,752 | 15 |
| Total Metered Sales to General Customers (461) | 31,031 | 2,984,482 | 9,568,962 | 16 |
| Private Fire Protection Service (462) | 492 | | 165,072 | 17 |
| Public Fire Protection Service (463) | 4 | | 1,325,246 | 18 |
| Sales to Irrigation Customers (465) | | | | 19 |
| Sales for Resale (466) | 17 | 1,143,359 | 2,204,997 | 20 |
| Interdepartmental Sales (467) | | | | 21 |
| Total Sales of Water | 31,553 | 4,131,849 | 13,273,734 | 22 |

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) | |
|----------------------------------|----------------------------|-------------------------------------|------------------|----|
| BRISTOL WATER UTILITY | 7500 120TH AVE. | 3,385 | 8,164 | 1 |
| BRISTOL WATER UTILITY | 7500 125TH AVE. | 2,575 | 6,718 | 2 |
| PLEASANT PRAIRIE VILL OF WTR UTY | 8102 7TH AVENUE (06/04) #1 | 381,949 | 719,551 | 3 |
| PLEASANT PRAIRIE VILL OF WTR UTY | 8102 7TH AVENUE (06/04) #2 | 171,314 | 324,296 | 4 |
| PLEASANT PRAIRIE VILL OF WTR UTY | 8199 GREEN BAY ROAD | | 1,218 * | 5 |
| PLEASANT PRAIRIE VILL OF WTR UTY | 8499 COOPER ROAD | | 1,218 * | 6 |
| PLEASANT PRAIRIE VILL OF WTR UTY | 8501 7TH AVE 1 | 143,593 | 271,939 | 7 |
| PLEASANT PRAIRIE VILL OF WTR UTY | 8501 7TH AVE 3 | 295,134 | 557,134 | 8 |
| PLEASANT PRAIRIE VILL OF WTR UTY | 8951 39TH AVENUE | | 1,218 * | 9 |
| SOMERS WATER UTILITY TOWN OF | 1201 22ND AVENUE | 20,398 | 43,659 | 10 |
| SOMERS WATER UTILITY TOWN OF | 1820 12TH AVENUE | 46,977 | 99,102 | 11 |
| SOMERS WATER UTILITY TOWN OF | 3000 12TH STREET | 50,079 | 105,151 | 12 |
| SOMERS WATER UTILITY TOWN OF | 3801 GREEN BAY ROAD | 9,662 | 22,626 | 13 |
| SOMERS WATER UTILITY TOWN OF | 3898 12TH STREET | 6,300 | 14,324 | 14 |
| SOMERS WATER UTILITY TOWN OF | 4042 18TH STREET | 6,546 | 15,449 | 15 |
| SOMERS WATER UTILITY TOWN OF | 4098 15TH STREET | 5,309 | 12,249 | 16 |
| SOMERS WATER UTILITY TOWN OF | 6201 50TH STREET | 138 | 981 | 17 |
| Total | | 1,143,359 | 2,204,997 | 18 |

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

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

General Footnote

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)

- Report revenues relating to each account and fully describe each item using other than the account title.
- 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.
- 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).

| Description (a) | Amount (b) | |
|--|------------------|----|
| Public Fire Protection Service (463) | | 1 |
| Amount billed (usually per rate schedule F-1 or Fd-1) | 1,224,932 | 2 |
| Wholesale fire protection billed | 100,314 | 3 |
| Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1) | | 4 |
| Total Public Fire Protection Service (463) | 1,325,246 | 5 |
| Forfeited Discounts (470) | | 6 |
| Customer late payment charges | 166,821 | 7 |
| Total Forfeited Discounts (470) | 166,821 | 8 |
| Rents from Water Property (472) | | 9 |
| Rent of tower for cellular antennas | 252,798 | 10 |
| Total Rents from Water Property (472) | 252,798 | 11 |
| Interdepartmental Rents (473) | | 12 |
| None | | 13 |
| Total Interdepartmental Rents (473) | 0 | 14 |
| Other Water Revenues (474) | | 15 |
| Return on net investment in meters charged to sewer department | 67,543 * | 16 |
| HYDRANT PERMITS | 9,800 | 17 |
| METER RESET CHARGES | 11,220 * | 18 |
| MISCELLANEOUS | 3,235 | 19 |
| STOLEN WATER | 2,000 | 20 |
| STORMWATER ADMINISTRATION | 52,980 * | 21 |
| TERMINATION PENALTY CELL TOWER CONTRACTS | 58,975 * | 22 |
| TURN ON CHARGES | 4,000 | 23 |
| Total Other Water Revenues (474) | 209,753 | 24 |

Other Operating Revenues (Water)

- | |
|---|
| <ul style="list-style-type: none">• Report revenues relating to each account and fully describe each item using other than the account title.• 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.• 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). |
|---|

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

Explain all amounts in Account 474 in excess of \$10,000.

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 2015 was \$67,543.

The Utility bills and collects fees charged by the City Stormwater Utility. In 2015, KWU charged the City \$52,980 for expenses incurred in conjunction with this activity.

\$11,220 in meter reset charges were collected in 2015 (rate schedule R-1).

Cricket Communications terminated its agreement with KWU to rent space for cell antennas on water tanks prior to expiration of the contract. KWU received \$58,975 (the remaining balance due through the end of the contract period) per the terms of the agreement.

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

| Description (a) | Labor Expense (b) | Other Expense (c) | Total This Year (d) | Last Year (e) | |
|---|-------------------------|-------------------------|---------------------------|------------------|-----------|
| SOURCE OF SUPPLY EXPENSES | | | | | 1 |
| Operation Supervision and Engineering (600) | | | 0 | 0 | 2 |
| Operation Labor and Expenses (601) | | | 0 | 0 | 3 |
| Purchased Water (602) | | | 0 | 0 | 4 |
| Miscellaneous Expenses (603) | | 9,625 | 9,625 | 9,625 | 5 |
| Rents (604) | | | 0 | 0 | 6 |
| Maintenance Supervision and Engineering (610) | | | 0 | 0 | 7 |
| Maintenance of Structures and Improvements (611) | | | 0 | 0 | 8 |
| Maintenance of Collecting and Impounding Reservoirs (612) | | | 0 | 0 | 9 |
| Maintenance of Lake, River and Other Intakes (613) | | 12,552 | 12,552 | 21,581 | 10 |
| Maintenance of Wells and Springs (614) | | | 0 | 0 | 11 |
| Maintenance of Supply Mains (616) | | | 0 | 0 | 12 |
| Maintenance of Miscellaneous Water Source Plant (617) | | | 0 | 0 | 13 |
| Total Source of Supply Expenses | 0 | 22,177 | 22,177 | 31,206 | 14 |
| PUMPING EXPENSES | | | | | 15 |
| Operation Supervision and Engineering (620) | 44,787 | 70,389 | 115,176 | 109,814 | 16 |
| Fuel for Power Production (621) | | | 0 | 0 | 17 |
| Power Production Labor and Expenses (622) | | | 0 | 0 | 18 |
| Fuel or Power Purchased for Pumping (623) | | 779,772 | 779,772 | 863,868 | 19 |
| Pumping Labor and Expenses (624) | 111,002 | | 111,002 | 116,584 | 20 |
| Expenses Transferred--Credit (625) | | | 0 | 0 | 21 |
| Miscellaneous Expenses (626) | 546 | 11,760 | 12,306 | 12,971 | 22 |
| Rents (627) | | | 0 | 0 | 23 |
| Maintenance Supervision and Engineering (630) | | | 0 | 0 | 24 |
| Maintenance of Structures and Improvements (631) | 14,136 | 10,058 | 24,194 | 34,418 * | 25 |
| Maintenance of Power Production Equipment (632) | | 4,120 | 4,120 | 67,127 * | 26 |
| Maintenance of Pumping Equipment (633) | 61,389 | 25,210 | 86,599 | 81,397 | 27 |
| Total Pumping Expenses | 231,860 | 901,309 | 1,133,169 | 1,286,179 | 28 |
| WATER TREATMENT EXPENSES | | | | | 29 |
| Operation Supervision and Engineering (640) | 44,787 | 11,520 | 56,307 | 53,018 | 30 |
| Chemicals (641) | | 135,171 | 135,171 | 149,217 | 31 |
| Operation Labor and Expenses (642) | 251,849 | 35,026 | 286,875 | 260,825 | 32 |
| Miscellaneous Expenses (643) | | 34,421 | 34,421 | 49,055 * | 33 |
| Rents (644) | | | 0 | 0 | 34 |
| Maintenance Supervision and Engineering (650) | | | 0 | 0 | 35 |
| Maintenance of Structures and Improvements (651) | 19,286 | 72,210 | 91,496 | 86,739 | 36 |
| Maintenance of Water Treatment Equipment (652) | 150,818 | 372,979 | 523,797 | 522,855 | 37 |
| Total Water Treatment Expenses | 466,740 | 661,327 | 1,128,067 | 1,121,709 | 38 |
| TRANSMISSION AND DISTRIBUTION EXPENSES | | | | | 39 |
| Operation Supervision and Engineering (660) | 22,312 | 48,963 | 71,275 | 143,955 * | 40 |
| Storage Facilities Expenses (661) | | | 0 | 0 | 41 |

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

| Description (a) | Labor Expense (b) | Other Expense (c) | Total This Year (d) | Last Year (e) | |
|---|-------------------------|-------------------------|---------------------------|------------------|-----------|
| Transmission and Distribution Lines Expenses (662) | 45,951 | 3,505 | 49,456 | 57,574 | 42 |
| Meter Expenses (663) | 81,566 | (5,556) | 76,010 | 80,732 | * 43 |
| Customer Installations Expenses (664) | 15,142 | 19,965 | 35,107 | 38,392 | 44 |
| Miscellaneous Expenses (665) | 132,707 | 451,161 | 583,868 | 528,279 | 45 |
| Rents (666) | | | 0 | 0 | 46 |
| Maintenance Supervision and Engineering (670) | 21,401 | | 21,401 | 23,250 | 47 |
| Maintenance of Structures and Improvements (671) | | | 0 | 0 | 48 |
| Maintenance of Distribution Reservoirs and Standpipes (672) | 23,828 | 82,084 | 105,912 | 36,617 | * 49 |
| Maintenance of Transmission and Distribution Mains (673) | 340,449 | 560,568 | 901,017 | 1,314,663 | * 50 |
| Maintenance of Services (675) | 72,885 | 183,587 | 256,472 | 326,184 | * 51 |
| Maintenance of Meters (676) | 78,965 | (32,628) | 46,337 | 45,285 | * 52 |
| Maintenance of Hydrants (677) | 49,491 | 6,769 | 56,260 | 42,598 | * 53 |
| Maintenance of Miscellaneous Plant (678) | | | 0 | 0 | 54 |
| Total Transmission and Distribution Expenses | 884,697 | 1,318,418 | 2,203,115 | 2,637,529 | 55 |
| CUSTOMER ACCOUNTS EXPENSES | | | | | 56 |
| Supervision (901) | | | 0 | 0 | 57 |
| Meter Reading Expenses (902) | 55,052 | 5,198 | 60,250 | 71,768 | * 58 |
| Customer Records and Collection Expenses (903) | 166,434 | 139,924 | 306,358 | 331,435 | 59 |
| Uncollectible Accounts (904) | | | 0 | 0 | 60 |
| Miscellaneous Customer Accounts Expenses (905) | | | 0 | 0 | 61 |
| Customer Service and Informational Expenses (906) | | | 0 | 0 | 62 |
| Total Customer Accounts Expenses | 221,486 | 145,122 | 366,608 | 403,203 | 63 |
| SALES EXPENSES | | | | | 64 |
| Sales Expenses (910) | | | 0 | 0 | 65 |
| Total Sales Expenses | 0 | 0 | 0 | 0 | 66 |
| ADMINISTRATIVE AND GENERAL EXPENSES | | | | | 67 |
| Administrative and General Salaries (920) | 202,966 | | 202,966 | 172,466 | * 68 |
| Office Supplies and Expenses (921) | 18,834 | 23,806 | 42,640 | 29,411 | * 69 |
| Administrative Expenses Transferred--Credit (922) | | | 0 | 0 | 70 |
| Outside Services Employed (923) | | 189,100 | 189,100 | 185,104 | 71 |
| Property Insurance (924) | | 78,190 | 78,190 | 73,365 | 72 |
| Injuries and Damages (925) | | 466,927 | 466,927 | (16,465) | 73 |
| Employee Pensions and Benefits (926) | | 944,609 | 944,609 | 917,557 | 74 |
| Regulatory Commission Expenses (928) | | 391 | 391 | 0 | 75 |
| Duplicate Charges--Credit (929) | | | 0 | 0 | 76 |
| Miscellaneous General Expenses (930) | | 26,152 | 26,152 | 27,258 | 77 |
| Rents (931) | | | 0 | 0 | 78 |
| Maintenance of General Plant (932) | | | 0 | 0 | 79 |
| Total Administrative and General Expenses | 221,800 | 1,729,175 | 1,950,975 | 1,388,696 | 80 |
| TOTAL OPERATION AND MAINTENANCE EXPENSES | 2,026,583 | 4,777,528 | 6,804,111 | 6,868,522 | 81 |

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Water Operation & Maintenance Expenses (Page W-05)

Explain all negative This Year amounts.

Negative "Other Expense" entries in accounts 663 and 676 result from wages charged to the Sewer Unit.

Explain all This Year amounts that are more than 15% and \$10,000 higher or lower than the Last Year amount.

Account 631 (Maintenance of Pumping Structures and Improvements decreased \$10,244 or 29.7%; prior year expenses included HVAC repair costs that were not incurred in 2015.

Account 632 (Production Maintenance of Pumping Power Equipment) decreased \$63,007 or 93.8%; prior year expenses included costs to rebuild a pump motor.

Account 643 (Water Treatment Miscellaneous Expenses) decreased \$14,634 or 29.8% 2014 expenses included non-recurring charges to update our risk management plan.

Account 660 (Transmission and Distribution Operation Supervision and Engineering Expenses) decreased \$72,770 or 50.5% due to a decrease in engineering services allocated to this activity.

Account 672 (Maintenance of Distribution Reservoirs and Standpipes) increased \$69,295 or 189.2% due to increases in tank inspection and SCADA maintenance charges.

Account 673 (Maintenance of Transmission and Distribution Mains) decreased \$413,646 or 45.9% due to a marked decrease in main breaks from the previous year.

Account 675 (Maintenance of Services) decreased \$69,712 or 21.3%; 2014 expenses were inflated due to extreme cold weather and an unusually high number of frozen services.

Account 677 (Maintenance of Hydrants) increased \$11,518 or 19.1% due to an increase in flushing and maintenance activities.

Account 902 (Meter Reading Expenses) decreased \$11,518 or 16% due to a decrease in engineering services allocated to this activity.

Account 920 (Administrative and General Salaries) increased \$30,500 or 17.6% due to wage increases resulting from a compensation study and recommendations made by a third party.

Account 921 (Office Supplies and Expenses) increased \$13,229 or 44.9% due to the addition of two part-time staff interns.

Taxes (Acct. 408 - Water)

When allocation of taxes is made between departments, explain method used.

| Description of Tax (a) | This Year (b) | Last Year (c) | |
|---|------------------|------------------|----------|
| Property Tax Equivalent | 2,363,371 | 2,362,495 | 1 |
| Less: Local and School Tax Equivalent on Meters Charged to Sewer Department | 52,631 | 52,980 | 2 |
| Net Property Tax Equivalent | 2,310,740 | 2,309,515 | 3 |
| Social Security | 158,469 | 163,900 | 4 |
| PSC Remainder Assessment | 12,253 | 12,019 | 5 |
| Total Tax Expense | 2,481,462 | 2,485,434 | 6 |

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 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.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 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.
- 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.
- **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

COUNTY: KENOSHA (1)

SUMMARY OF TAX RATES

| | | |
|-------------------------------|-------|------------------|
| 1. State Tax Rate | mills | 0.176380 |
| 2. County Tax Rate | mills | 5.325070 |
| 3. Local Tax Rate | mills | 9.915340 |
| 4. School Tax Rate | mills | 11.309230 |
| 5. Vocational School Tax Rate | mills | 0.826160 |
| 6. Other Tax Rate - Local | mills | 2.414790 |
| 7. Other Tax Rate - Non-Local | mills | 0.000000 |
| 8. Total Tax Rate | mills | 29.966970 |
| 9. Less: State Credit | mills | 1.898980 |
| 11. Net Tax Rate | mills | 28.067990 |

PROPERTY TAX EQUIVALENT CALCULATION

| | | |
|---|-------|--------------------|
| 12. Local Tax Rate | mills | 9.915340 |
| 13. Combined School Tax Rate | mills | 12.135390 |
| 14. Other Tax Rate - Local | mills | 2.414790 |
| 15. Total Local & School Tax Rate | mills | 24.465520 |
| 16. Total Tax Rate | mills | 29.966970 |
| 17. Ratio of Local and School Tax to Total | dec. | 0.816416 |
| 18. Total Tax Net of State Credit | mills | 28.067990 |
| 19. Net Local and School Tax Rate | mills | 22.915162 |
| 20. Utility Plant, Jan 1 | \$ | 113,212,929 |
| 21. Materials & Supplies | \$ | 436,530 |
| 22. Subtotal | \$ | 113,649,459 |
| 23. Less: Plant Outside Limits | \$ | 6,451,929 |
| 24. Taxable Assets | \$ | 107,197,530 |
| 25. Assessment Ratio | dec. | 0.962109 |
| 26. Assessed Value | \$ | 103,135,708 |
| 27. Net Local and School Tax Rate | mills | 22.915162 |
| 28. Tax Equiv. Computed for Current Year | \$ | 2,363,371 |

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

| | | |
|--|----|--------------------|
| 1. Utility Plant, Jan 1 | \$ | 113,212,929 |
| 2. Materials & Supplies | \$ | 436,530 |
| 3. Subtotal | \$ | 113,649,459 |
| 4. Less: Plant Outside Limits | \$ | 6,451,929 |
| 5. Taxable Assets | \$ | 107,197,530 |
| 6. Assessed Value | \$ | 103,135,708 |
| 7. Tax Equiv. Computed for Current Year | \$ | 2,363,371 |
| 8. Tax Equivalent per 1994 PSC Report | \$ | 1,033,306 |
| 9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes) | \$ | |
| 10. Tax Equivalent for Current Year (see notes) | \$ | 2,363,371 |

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 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.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 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.
- 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.
- **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Library tax - 1.026840
Museum tax - .345420
Emergency medical Services - .959800
Com Promotions - .022050
Recycling - .060680

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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 (d) | Adjustments Increase or (Decrease) (e) | Balance End of Year (f) | |
|--|---------------------------------|---------------------------------|-----------------------------------|---|-------------------------------|----|
| INTANGIBLE PLANT | | | | | | 1 |
| Organization (301) | 0 | | | | 0 | 2 |
| Franchises and Consents (302) | 0 | | | | 0 | 3 |
| Miscellaneous Intangible Plant (303) | 0 | | | | 0 | 4 |
| Total Intangible Plant | 0 | 0 | 0 | 0 | 0 | 5 |
| SOURCE OF SUPPLY PLANT | | | | | | 6 |
| Land and Land Rights (310) | 0 | | | | 0 | 7 |
| Structures and Improvements (311) | 1,136,363 | | | | 1,136,363 | 8 |
| Collecting and Impounding Reservoirs (312) | 268,711 | | | | 268,711 | 9 |
| Lake, River and Other Intakes (313) | 1,567,121 | | | | 1,567,121 | 10 |
| Wells and Springs (314) | 0 | | | | 0 | 11 |
| Supply Mains (316) | 453,082 | | | | 453,082 | 12 |
| Other Water Source Plant (317) | 0 | | | | 0 | 13 |
| Total Source of Supply Plant | 3,425,277 | 0 | 0 | 0 | 3,425,277 | 14 |
| PUMPING PLANT | | | | | | 15 |
| Land and Land Rights (320) | 18,657 | | | | 18,657 | 16 |
| Structures and Improvements (321) | 3,775,411 | | | | 3,775,411 | 17 |
| Other Power Production Equipment (323) | 577,490 | 236,309 | | | 813,799 * | 18 |
| Electric Pumping Equipment (325) | 3,878,399 | 54,876 | 170,295 | | 3,762,980 * | 19 |
| Diesel Pumping Equipment (326) | 0 | | | | 0 | 20 |
| Other Pumping Equipment (328) | 8,647 | | | | 8,647 | 21 |
| Total Pumping Plant | 8,258,604 | 291,185 | 170,295 | 0 | 8,379,494 | 22 |
| WATER TREATMENT PLANT | | | | | | 23 |
| Land and Land Rights (330) | 527,048 | | | | 527,048 | 24 |
| Structures and Improvements (331) | 8,330,777 | | | | 8,330,777 | 25 |
| Sand or Other Media Filtration Equipment (332) | 1,315,428 | | | | 1,315,428 | 26 |
| Membrane Filtration Equipment (333) | 13,836,628 | | | | 13,836,628 | 27 |
| Other Water Treatment Equipment (334) | 0 | | | | 0 | 28 |
| Total Water Treatment Plant | 24,009,881 | 0 | 0 | 0 | 24,009,881 | 29 |
| TRANSMISSION AND DISTRIBUTION PLANT | | | | | | 30 |
| Land and Land Rights (340) | 314,868 | | | | 314,868 | 31 |
| Structures and Improvements (341) | 0 | | | | 0 | 32 |
| Distribution Reservoirs and Standpipes (342) | 6,077,264 | | | | 6,077,264 | 33 |
| Transmission and Distribution Mains (343) | 27,679,740 | 811,426 | | | 28,491,166 | 34 |
| Services (345) | 897,784 | 58,936 | 891 | | 955,829 | 35 |
| Meters (346) | 4,774,420 | 238,283 | 109,576 | | 4,903,127 | 36 |
| Hydrants (348) | 4,201,047 | 93,110 | 10,711 | | 4,283,446 | 37 |

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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 (d) | Adjustments Increase or (Decrease) (e) | Balance End of Year (f) | |
|---|---------------------------------|---------------------------------|-----------------------------------|---|-------------------------------|----|
| Other Transmission and Distribution Plant (349) | 0 | | | | 0 | 38 |
| Total Transmission and Distribution Plant | 43,945,123 | 1,201,755 | 121,178 | 0 | 45,025,700 | 39 |
| GENERAL PLANT | | | | | | 40 |
| Land and Land Rights (389) | 0 | | | | 0 | 41 |
| Structures and Improvements (390) | 0 | | | | 0 | 42 |
| Office Furniture and Equipment (391) | 49,690 | | 1,268 | | 48,422 | 43 |
| Computer Equipment (391.1) | 246,996 | 41,979 | | 1,850 | 290,825 * | 44 |
| Transportation Equipment (392) | 1,276,248 | 144,990 | 55,570 | | 1,365,668 * | 45 |
| Stores Equipment (393) | 1,498 | | | | 1,498 | 46 |
| Tools, Shop and Garage Equipment (394) | 308,963 | 3,576 | 6,410 | | 306,129 | 47 |
| Laboratory Equipment (395) | 103,689 | 6,314 | 4,017 | | 105,986 | 48 |
| Power Operated Equipment (396) | 554,412 | 97,775 | 50,909 | | 601,278 | 49 |
| Communication Equipment (397) | 0 | | | | 0 | 50 |
| SCADA Equipment (397.1) | 611,932 | | | | 611,932 | 51 |
| Miscellaneous Equipment (398) | 167,376 | 36,790 | | | 204,166 | 52 |
| Total General Plant | 3,320,804 | 331,424 | 118,174 | 1,850 | 3,535,904 | 53 |
| Total utility plant in service directly assignable | 82,959,689 | 1,824,364 | 409,647 | 1,850 | 84,376,256 | 54 |
| Common Utility Plant Allocated to Water Department | 0 | | | | 0 | 55 |
| TOTAL UTILITY PLANT IN SERVICE | 82,959,689 | 1,824,364 | 409,647 | 1,850 | 84,376,256 | 56 |

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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.

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

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

Account 323 - two stand by generators were acquired for 80th St and 30th Ave locations at costs of \$116,604 and \$119,706 respectively.

Account 392 - two vehicles were acquired including a tandem axle dump truck at a cost of \$113,502 and a Chevy Sierra 2500 HD truck at a cost of \$30,714. A truck cap was also purchased for \$1,225.

Adjustments for one or more accounts are nonzero, please explain.

A printer with a cost of \$1,850 was transferred from the sewer unit to the water unit.

Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

Account 325 - booster station equipment was retired, including a pump, motor, and piping.

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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 (d) | Adjustments Increase or (Decrease) (e) | Balance End of Year (f) | |
|--|---------------------------------|---------------------------------|-----------------------------------|---|-------------------------------|----|
| INTANGIBLE PLANT | | | | | | 1 |
| Organization (301) | 0 | | | | 0 | 2 |
| Franchises and Consents (302) | 0 | | | | 0 | 3 |
| Miscellaneous Intangible Plant (303) | 0 | | | | 0 | 4 |
| Total Intangible Plant | 0 | 0 | 0 | 0 | 0 | 5 |
| SOURCE OF SUPPLY PLANT | | | | | | 6 |
| Land and Land Rights (310) | 0 | | | | 0 | 7 |
| Structures and Improvements (311) | 0 | | | | 0 | 8 |
| Collecting and Impounding Reservoirs (312) | 0 | | | | 0 | 9 |
| Lake, River and Other Intakes (313) | 0 | | | | 0 | 10 |
| Wells and Springs (314) | 0 | | | | 0 | 11 |
| Supply Mains (316) | 0 | | | | 0 | 12 |
| Other Water Source Plant (317) | 0 | | | | 0 | 13 |
| Total Source of Supply Plant | 0 | 0 | 0 | 0 | 0 | 14 |
| PUMPING PLANT | | | | | | 15 |
| Land and Land Rights (320) | 0 | | | | 0 | 16 |
| Structures and Improvements (321) | 0 | | | | 0 | 17 |
| Other Power Production Equipment (323) | 0 | | | | 0 | 18 |
| Electric Pumping Equipment (325) | 0 | | | | 0 | 19 |
| Diesel Pumping Equipment (326) | 0 | | | | 0 | 20 |
| Other Pumping Equipment (328) | 0 | | | | 0 | 21 |
| Total Pumping Plant | 0 | 0 | 0 | 0 | 0 | 22 |
| WATER TREATMENT PLANT | | | | | | 23 |
| Land and Land Rights (330) | 0 | | | | 0 | 24 |
| Structures and Improvements (331) | 119,255 | | | | 119,255 | 25 |
| Sand or Other Media Filtration Equipment (332) | 0 | | | | 0 | 26 |
| Membrane Filtration Equipment (333) | 0 | | | | 0 | 27 |
| Other Water Treatment Equipment (334) | 0 | | | | 0 | 28 |
| Total Water Treatment Plant | 119,255 | 0 | 0 | 0 | 119,255 | 29 |
| TRANSMISSION AND DISTRIBUTION PLANT | | | | | | 30 |
| Land and Land Rights (340) | 0 | | | | 0 | 31 |
| Structures and Improvements (341) | 0 | | | | 0 | 32 |
| Distribution Reservoirs and Standpipes (342) | 236,061 | | | | 236,061 | 33 |
| Transmission and Distribution Mains (343) | 20,952,233 | 1,637,642 | | | 22,589,875 | 34 |
| Services (345) | 6,653,348 | 232,157 | 6,532 | | 6,878,973 | 35 |
| Meters (346) | 0 | | | | 0 | 36 |
| Hydrants (348) | 679,866 | 181,592 | 1,744 | | 859,714 | 37 |

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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 (d) | Adjustments Increase or (Decrease) (e) | Balance End of Year (f) | |
|---|---------------------------------|---------------------------------|-----------------------------------|---|-------------------------------|-----------|
| Other Transmission and Distribution Plant (349) | 0 | | | | 0 | 38 |
| Total Transmission and Distribution Plant | 28,521,508 | 2,051,391 | 8,276 | 0 | 30,564,623 | 39 |
| GENERAL PLANT | | | | | | 40 |
| Land and Land Rights (389) | 0 | | | | 0 | 41 |
| Structures and Improvements (390) | 0 | | | | 0 | 42 |
| Office Furniture and Equipment (391) | 0 | | | | 0 | 43 |
| Computer Equipment (391.1) | 0 | | | | 0 | 44 |
| Transportation Equipment (392) | 0 | | | | 0 | 45 |
| Stores Equipment (393) | 0 | | | | 0 | 46 |
| Tools, Shop and Garage Equipment (394) | 0 | | | | 0 | 47 |
| Laboratory Equipment (395) | 0 | | | | 0 | 48 |
| Power Operated Equipment (396) | 0 | | | | 0 | 49 |
| Communication Equipment (397) | 0 | | | | 0 | 50 |
| SCADA Equipment (397.1) | 121,754 | | | | 121,754 | 51 |
| Miscellaneous Equipment (398) | 0 | | | | 0 | 52 |
| Total General Plant | 121,754 | 0 | 0 | 0 | 121,754 | 53 |
| Total utility plant in service directly assignable | 28,762,517 | 2,051,391 | 8,276 | 0 | 30,805,632 | 54 |
| Common Utility Plant Allocated to Water Department | 0 | | | | 0 | 55 |
| TOTAL UTILITY PLANT IN SERVICE | 28,762,517 | 2,051,391 | 8,276 | 0 | 30,805,632 | 56 |

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- 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.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | Book Cost of Plant Retired (e) | Cost of Removal (f) | Salvage (g) | Adjustments Increase or (Decrease) (h) | Balance End of Year (i) | |
|--|---------------------------------|-----------------------|--------------------------------|--------------------------------------|---------------------------|----------------|---|-------------------------------|----|
| SOURCE OF SUPPLY PLANT | | | | | | | | | 1 |
| Structures and Improvements (311) | 363,636 | 2.00% | 22,727 | | | | | 386,363 | 2 |
| Collecting and Impounding Reservoirs (312) | 166,968 | 1.70% | 4,568 | | | | | 171,536 | 3 |
| Lake, River and Other Intakes (313) | 861,208 | 1.70% | 26,641 | | | | | 887,849 | 4 |
| Wells and Springs (314) | 0 | | | | | | | 0 | 5 |
| Supply Mains (316) | 100,674 | 1.80% | 8,156 | | | | | 108,830 | 6 |
| Other Water Source Plant (317) | 0 | | | | | | | 0 | 7 |
| Total Source of Supply Plant | 1,492,486 | | 62,092 | 0 | 0 | 0 | 0 | 1,554,578 | 8 |
| PUMPING PLANT | | | | | | | | | 9 |
| Structures and Improvements (321) | 1,030,121 | 2.00% | 75,508 | | | | | 1,105,629 | 10 |
| Other Power Production Equipment (323) | 324,527 | 4.40% | 30,608 | | | | | 355,135 | 11 |
| Electric Pumping Equipment (325) | 1,755,885 | 4.40% | 168,110 | 170,295 | | | | 1,753,700 | 12 |
| Diesel Pumping Equipment (326) | 0 | | | | | | | 0 | 13 |
| Other Pumping Equipment (328) | 7,238 | 4.40% | 380 | | | | | 7,618 | 14 |
| Total Pumping Plant | 3,117,771 | | 274,606 | 170,295 | 0 | 0 | 0 | 3,222,082 | 15 |
| WATER TREATMENT PLANT | | | | | | | | | 16 |
| Structures and Improvements (331) | 3,278,347 | 2.00% | 166,616 | | | | | 3,444,963 | 17 |
| Sand or Other Media Filtration Equipment (332) | 1,315,428 | 3.20% | | | | | | 1,315,428 | 18 |
| Membrane Filtration Equipment (333) | 9,276,065 | 6.00% | 830,198 | | | | | 10,106,263 | 19 |
| Other Water Treatment Equipment (334) | 0 | | | | | | | 0 | 20 |
| Total Water Treatment Plant | 13,869,840 | | 996,814 | 0 | 0 | 0 | 0 | 14,866,654 | 21 |
| TRANSMISSION AND DISTRIBUTION PLANT | | | | | | | | | 22 |
| Structures and Improvements (341) | 0 | | | | | | | 0 | 23 |
| Distribution Reservoirs and Standpipes (342) | 2,558,406 | 1.90% | 115,468 | | | | | 2,673,874 | 24 |
| Transmission and Distribution Mains (343) | 3,924,109 | 1.18% | 331,408 | | | | | 4,255,517 | 25 |
| Services (345) | 365,036 | 2.09% | 19,370 | 891 | | | | 383,515 | 26 |
| Meters (346) | 1,576,228 | 5.50% | 266,133 | 109,576 | | 11,446 | | 1,744,231 | 27 |

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- 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.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | Book Cost of Plant Retired (e) | Cost of Removal (f) | Salvage (g) | Adjustments Increase or (Decrease) (h) | Balance End of Year (i) | |
|--|---------------------------------|-----------------------|--------------------------------|--------------------------------------|---------------------------|----------------|---|-------------------------------|----|
| Hydrants (348) | 1,335,668 | 2.20% | 93,330 | 10,711 | | 22,808 | | 1,441,095 | 28 |
| Other Transmission and Distribution Plant (349) | 0 | | | | | | | 0 | 29 |
| Total Transmission and Distribution Plant | 9,759,447 | | 825,709 | 121,178 | 0 | 34,254 | 0 | 10,498,232 | 30 |
| GENERAL PLANT | | | | | | | | | 31 |
| Structures and Improvements (390) | 0 | | | | | | | 0 | 32 |
| Office Furniture and Equipment (391) | 35,374 | 5.80% | 2,845 | 1,268 | | | | 36,951 | 33 |
| Computer Equipment (391.1) | 113,137 | 20.00% | 41,134 | | | | 1,850 | 156,121 * | 34 |
| Transportation Equipment (392) | 822,710 | 13.30% | 73,618 | 55,570 | | 2,662 | 2,894 | 846,314 * | 35 |
| Stores Equipment (393) | 1,498 | 5.80% | | | | | | 1,498 | 36 |
| Tools, Shop and Garage Equipment (394) | 216,241 | 5.80% | 17,839 | 6,410 | | | | 227,670 | 37 |
| Laboratory Equipment (395) | 68,833 | 5.80% | 6,081 | 4,017 | | | | 70,897 | 38 |
| Power Operated Equipment (396) | 349,218 | 7.50% | 27,297 | 50,909 | | 6,150 | (1,059) | 330,697 * | 39 |
| Communication Equipment (397) | 0 | 15.00% | | | | | | 0 | 40 |
| SCADA Equipment (397.1) | 607,816 | 9.20% | 4,118 | | | | | 611,934 * | 41 |
| Miscellaneous Equipment (398) | 74,303 | 5.80% | 10,775 | | | | | 85,078 | 42 |
| Total General Plant | 2,289,130 | | 183,707 | 118,174 | 0 | 8,812 | 3,685 | 2,367,160 | 43 |
| Total accum. prov. directly assignable | 30,528,674 | | 2,342,928 | 409,647 | 0 | 43,066 | 3,685 | 32,508,706 | 44 |
| Common Utility Plant Allocated to Water Department | 0 | | | | | | | 0 | 45 |
| TOTAL ACCUM, PROV, FOR DEPRECIATION | 30,528,674 | | 2,342,928 | 409,647 | 0 | 43,066 | 3,685 | 32,508,706 | 46 |

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- 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.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality (Page W-10)**Adjustments are nonzero for one or more accounts, please explain.**

Account 391.1 - A computer was transferred from the sewer unit to the water unit.

Account 392 - There was a loss on disposal of transportation equipment.

Account 396 - There was a gain on disposal of power operated equipment.

End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Accumulated depreciation in account 397.1 is \$2 higher than the asset value recorded in schedule W-8. This is due to rounding.

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- 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.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | Book Cost of Plant Retired (e) | Cost of Removal (f) | Salvage (g) | Adjustments Increase or (Decrease) (h) | Balance End of Year (i) | |
|--|---------------------------------|-----------------------|--------------------------------|--------------------------------------|---------------------------|----------------|---|-------------------------------|----|
| SOURCE OF SUPPLY PLANT | | | | | | | | | 1 |
| Structures and Improvements (311) | 0 | | | | | | | 0 | 2 |
| Collecting and Impounding Reservoirs (312) | 0 | | | | | | | 0 | 3 |
| Lake, River and Other Intakes (313) | 0 | | | | | | | 0 | 4 |
| Wells and Springs (314) | 0 | | | | | | | 0 | 5 |
| Supply Mains (316) | 0 | | | | | | | 0 | 6 |
| Other Water Source Plant (317) | 0 | | | | | | | 0 | 7 |
| Total Source of Supply Plant | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| PUMPING PLANT | | | | | | | | | 9 |
| Structures and Improvements (321) | 0 | | | | | | | 0 | 10 |
| Other Power Production Equipment (323) | 0 | | | | | | | 0 | 11 |
| Electric Pumping Equipment (325) | 0 | | | | | | | 0 | 12 |
| Diesel Pumping Equipment (326) | 0 | | | | | | | 0 | 13 |
| Other Pumping Equipment (328) | 0 | | | | | | | 0 | 14 |
| Total Pumping Plant | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 15 |
| WATER TREATMENT PLANT | | | | | | | | | 16 |
| Structures and Improvements (331) | 10,731 | 2.00% | 2,385 | | | | | 13,116 | 17 |
| Sand or Other Media Filtration Equipment (332) | 0 | | | | | | | 0 | 18 |
| Membrane Filtration Equipment (333) | 0 | | | | | | | 0 | 19 |
| Other Water Treatment Equipment (334) | 0 | | | | | | | 0 | 20 |
| Total Water Treatment Plant | 10,731 | | 2,385 | 0 | 0 | 0 | 0 | 13,116 | 21 |
| TRANSMISSION AND DISTRIBUTION PLANT | | | | | | | | | 22 |
| Structures and Improvements (341) | 0 | | | | | | | 0 | 23 |
| Distribution Reservoirs and Standpipes (342) | 137,410 | 1.90% | 4,485 | | | | | 141,895 | 24 |
| Transmission and Distribution Mains (343) | 3,962,065 | 1.18% | 256,898 | | | | | 4,218,963 | 25 |
| Services (345) | 3,068,413 | 2.90% | 141,412 | 6,532 | | | | 3,203,293 | 26 |
| Meters (346) | 0 | | | | | | | 0 | 27 |

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- 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.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | Book Cost of Plant Retired (e) | Cost of Removal (f) | Salvage (g) | Adjustments Increase or (Decrease) (h) | Balance End of Year (i) | |
|--|---------------------------------|-----------------------|--------------------------------|--------------------------------------|---------------------------|----------------|---|-------------------------------|----|
| Hydrants (348) | 78,236 | 2.20% | 16,936 | 1,744 | | | | 93,428 | 28 |
| Other Transmission and Distribution Plant (349) | 0 | | | | | | | 0 | 29 |
| Total Transmission and Distribution Plant | 7,246,124 | | 419,731 | 8,276 | 0 | 0 | 0 | 7,657,579 | 30 |
| GENERAL PLANT | | | | | | | | | 31 |
| Structures and Improvements (390) | 0 | | | | | | | 0 | 32 |
| Office Furniture and Equipment (391) | 0 | | | | | | | 0 | 33 |
| Computer Equipment (391.1) | 0 | | | | | | | 0 | 34 |
| Transportation Equipment (392) | 0 | | | | | | | 0 | 35 |
| Stores Equipment (393) | 0 | | | | | | | 0 | 36 |
| Tools, Shop and Garage Equipment (394) | 0 | | | | | | | 0 | 37 |
| Laboratory Equipment (395) | 0 | | | | | | | 0 | 38 |
| Power Operated Equipment (396) | 0 | | | | | | | 0 | 39 |
| Communication Equipment (397) | 0 | | | | | | | 0 | 40 |
| SCADA Equipment (397.1) | 5,601 | 9.20% | 11,201 | | | | | 16,802 | 41 |
| Miscellaneous Equipment (398) | 0 | | | | | | | 0 | 42 |
| Total General Plant | 5,601 | | 11,201 | 0 | 0 | 0 | 0 | 16,802 | 43 |
| Total accum. prov. directly assignable | 7,262,456 | | 433,317 | 8,276 | 0 | 0 | 0 | 7,687,497 | 44 |
| Common Utility Plant Allocated to Water Department | 0 | | | | | | | 0 | 45 |
| TOTAL ACCUM, PROV, FOR DEPRECIATION | 7,262,456 | | 433,317 | 8,276 | 0 | 0 | 0 | 7,687,497 | 46 |

Age of Water Mains

- If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- Report all pipe larger than 72" in diameter in the 72" category.

| Pipe Size (a) | Feet of Main | | | | | | | | | | Total (l) | | |
|------------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------|------------------|----|
| | pre-1900 (b) | 1901-1920 (c) | 1920-1940 (d) | 1941-1960 (e) | 1961-1970 (f) | 1971-1980 (g) | 1981-1990 (h) | 1991-2000 (i) | 2001-2010 (j) | 2011-2020 (k) | | | |
| 1.000 | | | | | 70 | | | | | | | 70 | 1 |
| 1.500 | | | | | | 213 | 59 | | | | | 272 | 2 |
| 2.000 | | | | 479 | 82 | 807 | 1,015 | 298 | | | 595 | 3,276 | 3 |
| 3.000 | | | | 150 | | | | | | | | 150 | 4 |
| 4.000 | 1,705 | 23,022 | 4,727 | 288 | 443 | | 2 | | | | | 30,187 | 5 |
| 6.000 | 52,874 | 123,373 | 189,941 | 155,478 | 102,844 | 66,400 | 16,674 | 5,266 | 872 | | | 713,722 | 6 |
| 8.000 | 25,042 | 25,042 | 53,174 | 28,444 | 46,492 | 45,728 | 47,439 | 105,948 | 144,196 | 33,170 | | 554,675 | 7 |
| 10.000 | 6,986 | 4,165 | 2,284 | 96 | | | 86 | | 2,649 | | | 16,266 | 8 |
| 12.000 | 1,848 | 11,550 | 37,004 | 27,309 | 60,627 | 24,924 | 29,576 | 30,770 | 43,868 | 7,681 | | 275,157 | 9 |
| 14.000 | 2,578 | 4,419 | 1,314 | | | | | | | | | 8,311 | 10 |
| 16.000 | | 6,944 | 20,111 | 19,621 | 25,566 | 13,789 | 49,212 | 37,609 | 30,061 | | | 202,913 | 11 |
| 18.000 | | | 2,574 | 8 | | | | | | | | 2,582 | 12 |
| 20.000 | | | 3,688 | | | | | 13 | 4,626 | | | 8,327 | 13 |
| 24.000 | | 1,854 | 6,548 | 11,352 | 23,451 | 279 | 9,961 | 15,492 | 4,141 | | | 73,078 | 14 |
| 30.000 | | | | | | | | 4,600 | 8,680 | | | 13,280 | 15 |
| 36.000 | | | | 312 | 359 | | 54 | 9,593 | 2,268 | | | 12,586 | 16 |
| 48.000 | | | | | | | | 370 | | | | 370 | 17 |
| Total | 91,033 | 200,369 | 321,365 | 243,537 | 259,934 | 152,140 | 154,078 | 209,959 | 241,361 | 41,446 | | 1,915,222 | 18 |

If utility is unable to provide the detailed information above, utility must provide the following:
 All utility main is from this year range
 (Example: 1954-1972)

Describe source of information used to develop data:
Perpetual fixed asset accounting records were used to report data for pipe acquired after 1929. GIS information was used to estimate age of main acquired before 1930.

Sources of Water Supply - Statistics

- For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- For Finished Water Pumped, use metered volume of treated water entering the distribution network, adjusted for known meter errors.
- If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

| Month (a) | Sources of Water Supply (000's gal) | | | | | | Total Gallons Entering Distribution System (h) | |
|--------------|-------------------------------------|----------------------|--------------------------|----------------------|-------------------------------|----------------------|--|----|
| | Raw Water Withdrawn | | Finished Water Pumped | | Purchased Water (Imported) | | | |
| | Ground Water (b) | Surface Water (c) | Ground Water (d) | Surface Water (e) | Ground Water (f) | Surface Water (g) | | |
| January | | 406,165 | | 354,912 | | | 354,912 | 1 |
| February | | 374,039 | | 325,422 | | | 325,422 | 2 |
| March | | 406,197 | | 355,111 | | | 355,111 | 3 |
| April | | 388,010 | | 338,478 | | | 338,478 | 4 |
| May | | 436,326 | | 380,363 | | | 380,363 | 5 |
| June | | 456,073 | | 396,734 | | | 396,734 | 6 |
| July | | 521,871 | | 463,269 | | | 463,269 | 7 |
| August | | 550,506 | | 491,276 | | | 491,276 | 8 |
| September | | 460,519 | | 418,301 | | | 418,301 | 9 |
| October | | 447,971 | | 389,817 | | | 389,817 | 10 |
| November | 1 | 395,527 | | 344,433 | | | 344,433 | 11 |
| December | | 410,607 | | 356,835 | | | 356,835 | 12 |
| TOTAL | 1 | 5,253,811 | 0 | 4,614,951 | 0 | 0 | 4,614,951 | 13 |

Water Audit and Other Statistics

- Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual – Water Audits and Loss Control Programs.
- For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

| Description (a) | Value (b) |
|--|------------------|
| WATER AUDIT STATISTICS | |
| Finished Water pumped or purchased (000s) | 4,614,951 |
| Less: Gallons (000s) sold to wholesale customers (exported water) | 1,143,359 |
| Subtotal: Net gallons (000s) entering distribution system | 3,471,592 |
| Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption | 2,988,490 |
| Gallons (000s) of Non-Revenue Water | 483,102 |
| Gallons (000s) of unbilled-metered (including customer use to prevent freezing) | 30,496 |
| Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection) | 87,854 |
| Subtotal: Unbilled Authorized Consumption | 118,350 |
| Total Water Loss | 364,752 |
| Gallons (000s) estimated due to theft, data, and billing errors (default) | 9 |
| Gallons (000s) estimated due to customer meter under-registration | 5 |
| Subtotal Apparent Losses | 14 |
| Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows) | 9,056 |
| Gallons (000s) estimated due to unreported and background leakage | 355,682 |
| Subtotal Real Losses (leakage) | 364,738 |
| Non-Revenue Water as percentage of net water supplied | 14% |
| Total Water Loss as percentage of net water supplied | 11% |
| OTHER STATISTICS | |
| Maximum gallons (000s) pumped by all methods in any one day during reporting year | 20,953 |
| Date of maximum | 08/01/2015 |
| Cause of maximum | |
| SUMMER USAGE | |
| Minimum gallons (000s) pumped by all methods in any one day during reporting year | 9,242 |
| Date of minimum | 01/01/2015 |
| Total KWH used by the utility (including pumping, treatment facilities and other utility operations) | 9,136,579 |
| If water is purchased: | |
| Vendor Name | _____ |
| Point of Delivery | _____ |
| Source of purchased water | _____ |
| Vendor Name (2) | _____ |
| Point of Delivery (2) | _____ |
| Source of purchased water (2) | _____ |
| Vendor Name (3) | _____ |
| Point of Delivery (3) | _____ |
| Source of purchased water (3) | _____ |
| Number of main breaks repaired this year | 144 |
| Number of service breaks repaired this year | 52 |

Sources of Water Supply - Well Information

- Enter characteristics for each of the utility's functional wells (regardless of whether it is "in service" or not).
- Do not include abandoned wells on this schedule.
- All abandoned wells should be retired from the plant accounts and no longer listed in the utility's annual report.
- Abandoned wells should be permanently filled and sealed per Wisconsin Administrative codes Chapters NR811 and NR812.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Sources of Water Supply - Intake Information

| Description (a) | Distance From Shore (feet) (b) | Depth Below Surface (feet) (c) | Diameter (inches) (d) | |
|----------------------------|---|---|--------------------------------------|---|
| HARBOR INTAKE | 0 | 8 | 24 | 1 |
| LAKE MICHIGAN 1 | 4,200 | 35 | 42 | 2 |
| LAKE MICHIGAN 2 | 4,150 | 40 | 48 | 3 |

Pumping & Power Equipment

| Identification (a) | Location (b) | Pump | | | | Pump Motor or Standby Engine | | | | |
|-------------------------|---------------------|------------------------|----------------------------|-----------------------|------------------|---------------------------------|-----------------------|-------------|--------------------|----|
| | | Primary Purpose (c) | Primary Destination (d) | Year Installed (e) | Type (f) | Actual Capacity (gpm) (g) | Year Installed (j) | Type (k) | Horse-power (l) | |
| 30TH AVENUE, PUMP #1 | 2040 30TH AVENUE | Primary | Distribution | 2009 | Centrifugal | 2,100 | 2009 | Electric | 100 | 1 |
| 30TH AVENUE, PUMP #2 | 2040 30TH AVENUE | Booster | Distribution | 1982 | Centrifugal | 2,100 | 1982 | Electric | 125 | 2 |
| 30TH AVENUE, PUMP #3 | 2040 30TH AVENUE | Booster | Distribution | 1982 | Centrifugal | 2,100 | 1982 | Electric | 125 | 3 |
| 58TH STREET, PUMP #1 | 4841 58TH STREET | Booster | Distribution | 1980 | Centrifugal | 2,100 | 2003 | Electric | 100 | 4 |
| 58TH STREET, PUMP #2 | 4841 58TH STREET | Booster | Distribution | 1966 | Centrifugal | 1,200 | 1966 | Electric | 50 | 5 |
| 58TH STREET, PUMP #3 | 4841 58TH STREET | Booster | Distribution | 1981 | Centrifugal | 2,100 | 1981 | Electric | 100 | 6 |
| 58TH STREET, PUMP #4 | 4841 58TH STREET | Booster | Distribution | 2003 | Centrifugal | 3,500 | 1980 | Electric | 150 | 7 |
| 75 ST & 88 AVE, PUMP #1 | 8798 75TH STREET | Booster | Distribution | 2013 | Centrifugal | 250 | 2013 | Electric | 15 | 8 |
| 75 ST & 88 AVE, PUMP #2 | 8798 75TH STREET | Booster | Distribution | 2013 | Centrifugal | 500 | 2013 | Electric | 25 | 9 |
| 75 ST & 88 AVE, PUMP #3 | 8798 75TH STREET | Booster | Distribution | 1988 | Centrifugal | 1,500 | 1988 | Electric | 75 | 10 |
| 80TH STREET, PUMP #1 | 4920 80TH STREET | Booster | Distribution | 1982 | Centrifugal | 1,200 | 1996 | Electric | 60 | 11 |
| 80TH STREET, PUMP #2 | 4920 80TH STREET | Booster | Distribution | 1987 | Centrifugal | 1,800 | 1987 | Electric | 100 | 12 |
| 80TH STREET, PUMP #3 | 4920 80TH STREET | Booster | Distribution | 1988 | Centrifugal | 3,500 | 1988 | Electric | 200 | 13 |
| AIRPORT, PUMP #1 | 5198 88TH AVENUE | Booster | Distribution | 1988 | Centrifugal | 250 | 2001 | Electric | 20 | 14 |
| AIRPORT, PUMP #2 | 5198 88TH AVENUE | Booster | Distribution | 1988 | Centrifugal | 500 | 1988 | Electric | 40 | 15 |
| AIRPORT, PUMP #3 | 5198 88TH AVENUE | Booster | Distribution | 1988 | Centrifugal | 1,500 | 1988 | Electric | 100 | 16 |
| HIGHLIFT TWP-712 | 1998 PROD PUMP BLDG | Primary | Distribution | 1998 | Vertical Turbine | 5,500 | 1998 | Electric | 400 | 17 |
| HIGHLIFT TWP-713 | 1998 PROD PUMP BLDG | Primary | Distribution | 1998 | Vertical Turbine | 5,500 | 1998 | Electric | 400 | 18 |
| HIGHLIFT TWP-722 | 1998 PROD PUMP BLDG | Primary | Distribution | 1998 | Vertical Turbine | 5,500 | 1998 | Electric | 400 | 19 |
| HIGHLIFT TWP-723 | 1998 PROD PUMP BLDG | Primary | Distribution | 1998 | Vertical Turbine | 5,500 | 1998 | Electric | 400 | 20 |
| HIGHLIFT VFD-711 | 1998 PROD PUMP BLDG | Primary | Distribution | 1998 | Vertical Turbine | 5,500 | 1998 | Electric | 400 | 21 |
| HIGHLIFT VFD-721 | 1998 PROD PUMP BLDG | Primary | Distribution | 1998 | Vertical Turbine | 5,500 | 1998 | Electric | 400 | 22 |

Pumping & Power Equipment

| Identification (a) | Pump | | | | | | Pump Motor or Standby Engine | | | |
|-----------------------|---------------------|------------------------|----------------------------|-----------------------|------------------|------------------------------|------------------------------|-------------|--------------------|----|
| | Location (b) | Primary Purpose (c) | Primary Destination (d) | Year Installed (e) | Type (f) | Actual Capacity (gpm) (g) | Year Installed (j) | Type (k) | Horse-power (l) | |
| LOWLIFT VFD-112 | RAW WATER PUMP STN. | Primary | Treatment | 1998 | Vertical Turbine | 7,000 | 1998 | Electric | 300 | 23 |
| LOWLIFT VFD-113 | RAW WATER PUMP STN | Primary | Treatment | 1998 | Vertical Turbine | 7,000 | 1998 | Electric | 300 | 24 |
| LOWLIFT VFD-121 | RAW WATER PUMP STN. | Primary | Treatment | 1998 | Vertical Turbine | 7,000 | 1998 | Electric | 300 | 25 |
| LOWLIFT VFD-131 | RAW WATER PUMP STN. | Primary | Treatment | 1998 | Vertical Turbine | 6,750 | 1998 | Electric | 100 | 26 |
| LOWLIFT VFD-132 | RAW WATER PUMP STN. | Primary | Treatment | 1998 | Vertical Turbine | 6,750 | 1998 | Electric | 100 | 27 |

Reservoirs, Standpipes and Elevated Tanks

- Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

| Facility Name (a) | Facility ID Site Code (b) | Year Constructed (c) | Type (d) | Primary Material (e) | Elevation Difference in Feet (f) | Total Capacity In Gallons (g) | |
|----------------------|---------------------------------|----------------------------|---------------|----------------------------|---|--|----|
| 104TH AVENUE | 104TH AVE | 1958 | Elevated Tank | Steel | 136 | 150,000 | 1 |
| 122ND AVE | 122ND AVE | 2007 | Elevated Tank | Steel | 159 | 750,000 | 2 |
| 125TH AVE | 125TH AVE | 1988 | Elevated Tank | Steel | 158 | 250,000 | 3 |
| 30TH AVENUE | 30TH AVE | 1969 | Reservoir | Steel | 63 | 4,300,000 | 4 |
| 60TH STREET EAST | 60TH ST E | 1991 | Reservoir | Steel | 77 | 3,800,000 | 5 |
| 60TH STREET WEST | 60TH ST W | 1934 | Reservoir | Steel | 76 | 2,750,000 | 6 |
| 75TH STREET | 75TH ST | 1978 | Elevated Tank | Steel | 132 | 750,000 | 7 |
| 80TH STREET | 80TH ST | 1962 | Reservoir | Steel | 97 | 4,000,000 | 8 |
| CLEAN WATER | CLEAN WATER | 2000 | Reservoir | Concrete | 1 | 2,500,000 | 9 |
| INDUSTRIAL PARK | IND PARK | 1983 | Elevated Tank | Steel | 116 | 750,000 | 10 |
| WASHWATER | WASH WATER | 1963 | Elevated Tank | Steel | 91 | 250,000 | 11 |

Water Treatment Plant

- Provide a generic description for (a). Do not give specific address of location.
- Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
- 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) | Additional Treatment (e) | Fluoridated (f) | Point of Application (g) | Notes (h) |
|-------------------------|-------------------------|-----------------------------|---|---|--------------------|-----------------------------|--------------|
| East Filter | 1963 | 20 | <input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None | <input type="checkbox"/> Flocculation/Sedimentation <input checked="" type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other | Yes | CENTRAL FACILITIES | 1 |
| Micromembrane | 1999 | 25 | <input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None | <input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input checked="" type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other | Yes | CENTRAL FACILITIES | 2 |

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" category.

| Pipe Material (a) | Main Function (b) | Diameter (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) | | | |
| Other Metal | Distribution | 1 | 70 | | | | 70 | 1 |
| Other Metal | Distribution | 1 1/2 | 272 | | | | 272 | 2 |
| Other Metal | Distribution | 2 | 2,517 | | | | 2,517 | 3 |
| Other Plastic | Distribution | 2 | 164 | 595 | | | 759 * | 4 |
| Other Metal | Distribution | 3 | 150 | | | | 150 | 5 |
| Other Metal | Distribution | 4 | 30,197 | | | (9) | 30,188 * | 6 |
| Other Plastic | Distribution | 4 | 10 | | | (10) | 0 * | 7 |
| Other Metal | Distribution | 6 | 708,490 | | | (1,817) | 706,673 * | 8 |
| Other Plastic | Distribution | 6 | 4,896 | | | 2,097 | 6,993 * | 9 |
| PVC | Distribution | 6 | | 56 | | | 56 * | 10 |
| Ductile Iron, Lined (late 1960's to present) | Distribution | 8 | | 2,993 | | | 2,993 * | 11 |
| Other Metal | Distribution | 8 | 382,590 | | | (19,913) | 362,677 * | 12 |
| Other Plastic | Distribution | 8 | 149,639 | | | 23,030 | 172,669 | 13 |
| PVC | Distribution | 8 | | 16,335 | | | 16,335 * | 14 |
| Other Metal | Distribution | 10 | 16,265 | | | | 16,265 | 15 |
| Other Metal | Distribution | 12 | 65,458 | | | 2,690 | 68,148 * | 16 |
| Other Metal | Transmission | 12 | 158,317 | | | | 158,317 | 17 |
| Other Plastic | Distribution | 12 | 8,904 | | | (4,379) | 4,525 * | 18 |
| Other Plastic | Transmission | 12 | 36,832 | | | | 36,832 | 19 |
| PVC | Distribution | 12 | | 5,373 | | | 5,373 * | 20 |
| PVC | Transmission | 12 | | 1,962 | | | 1,962 * | 21 |
| Other Metal | Transmission | 14 | 8,311 | | | | 8,311 | 22 |
| Other Metal | Transmission | 16 | 173,920 | | | (611) | 173,309 * | 23 |
| Other Plastic | Transmission | 16 | 25,654 | | | (1,305) | 24,349 * | 24 |
| PVC | Transmission | 16 | | 5,255 | | | 5,255 * | 25 |
| Other Metal | Transmission | 18 | 2,576 | | | 6 | 2,582 * | 26 |
| Other Metal | Transmission | 20 | 8,327 | | | | 8,327 | 27 |
| Asbestos-Cement (Transite) | Transmission | 24 | 7,892 | | | | 7,892 | 28 |
| Other Metal | Transmission | 24 | 60,803 | | | (260) | 60,543 * | 29 |
| Other Plastic | Transmission | 24 | 4,636 | | | | 4,636 | 30 |
| PVC | Transmission | 24 | | 7 | | | 7 * | 31 |
| Other Metal | Transmission | 30 | 13,253 | | | 27 | 13,280 * | 32 |
| Other Metal | Transmission | 36 | 12,550 | | | 36 | 12,586 * | 33 |
| Other Metal | Transmission | 48 | 370 | | | | 370 | 34 |
| Total Within Municipality | | | 1,883,063 | 32,576 | | (418) | 1,915,221 | 35 |

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" category.

| Pipe Material (a) | Main Function (b) | Diameter (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) | | |
| Total Utility | | | 1,883,063 | 32,576 | | (418) | 1,915,221 |

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" category.

Water Mains (Page W-21)

Added During Year total is greater than zero, please explain financing following the criteria listed in the schedule headnotes.

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.

An adjustment was made during 2015 to decrease deferred assessments by \$11,435. No new assessments were billed during the year.

Donated infrastructure amounted to \$1,641,452. A breakdown by project follows: Amazon - \$424,405, Meijer - \$199,376, Neuvillage - \$95,784, Tylers Ridge - \$352,326, 39th Ave - \$213,914, Adams Rd - \$109,491, Rustoleum - \$93,289, Tirabassi - \$17,287, and Tirabassi Hts - \$135,580.

Adjustments are nonzero for one or more accounts, please explain.

Adjustments in column (g) represent corrections of prior period errors that were discovered when our perpetual fixed asset records were reconciled to the PSC Annual Report for the period ending 12/31/2014.

Water Service Laterals

- The utility's service lateral is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service laterals included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service laterals added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - 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 service laterals recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service laterals recorded under this method.
- Report service laterals separately by diameter and pipe materials.

| Pipe Material (a) | Diameter (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 Service Laterals Not in Use at End of Year (h) | |
|----------------------|-----------------------------|----------------------|-----------------------------|---|---|--------------------|--|-----------|
| Lead | 0.625 | 8,674 | | 16 | 9 | 8,667 | 336 * | 1 |
| Lead | 0.750 | 100 | | 1 | 13 | 112 | 1 * | 2 |
| Other Metal | 0.750 | 10,369 | | 1 | 209 | 10,577 | 35 * | 3 |
| Lead | 1.000 | 158 | | 1 | (122) | 35 | * | 4 |
| Other Metal | 1.000 | 8,262 | 297 | 6 | (19) | 8,534 | 36 * | 5 |
| Lead | 1.500 | 64 | | | (16) | 48 | 1 * | 6 |
| Other Metal | 1.500 | 648 | 5 | | 27 | 680 | 15 * | 7 |
| Lead | 2.000 | 59 | | | (14) | 45 | 2 * | 8 |
| Other Metal | 2.000 | 552 | | | 13 | 565 | 28 * | 9 |
| Other Metal | 3.000 | 97 | | | (8) | 89 | 4 * | 10 |
| Other Metal | 4.000 | 173 | | | 6 | 179 | 2 * | 11 |
| Other Plastic | 4.000 | 1 | | | | 1 | | 12 |
| PVC | 4.000 | | 1 | | | 1 | | 13 |
| Other Metal | 6.000 | 272 | | | 28 | 300 | 6 * | 14 |
| Other Plastic | 6.000 | 11 | | | | 11 | | 15 |
| PVC | 6.000 | | 5 | | | 5 | | 16 |
| Other Metal | 8.000 | 178 | | | 17 | 195 | 2 * | 17 |
| PVC | 8.000 | | 11 | | | 11 | | 18 |
| Other Metal | 10.000 | 7 | | | 3 | 10 | 1 * | 19 |
| PVC | 10.000 | | 1 | | | 1 | | 20 |
| Other Metal | 12.000 | 16 | | | 1 | 17 | * | 21 |
| PVC | 12.000 | | 1 | | | 1 | | 22 |
| Other Metal | 16.000 | 1 | | | | 1 | | 23 |
| Utility Total | | 29,642 | 321 | 25 | 147 | 30,085 | 469 | 24 |

Water Service Laterals

- The utility's service lateral is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service laterals included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service laterals added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - 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 service laterals recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service laterals recorded under this method.
- Report service laterals separately by diameter and pipe materials.

Water Service Laterals (Page W-22)

Additions are greater than zero, please explain financing by following criteria listed in the schedule headnotes.

Fees collected for services are governed by Rate Tariff 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 2015, 10 services were added by customer request and through assessments with \$15,617 collected. Due to the advent of developers 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 2015, the Utility recorded \$9,450 of donated material and excavation associated with connections. Deferred assessments were increased by \$13,330 due to a rate increase.

The Utility accepted 285 donated services valued at \$193,760. The breakdown by size is as follows: 270 1", one 1-1/2", one 4", one 6", ten 8", one 10", and one 12". The breakdown by project is as follows: Amazon - \$14,830, Meijer - \$12,459, Neuvillage - \$28,420, Tylers Ridge - \$89,320, Adams Rd - \$1,334, Rustoleum - \$7,780, Tirabassi - \$2,424, and Tirabassi Hts - \$37,193.

Adjustments are nonzero for one or more accounts, please explain.

Adjustments in column (f) represent corrections of prior period errors that were discovered when our perpetual fixed asset records were reconciled to the PSC Annual Report for the period ending 12/31/2014.

General Footnote

469 services were shut off at the curb or otherwise not in service as of 12/31/15. This includes stand by customers and customers shut off at the curb.

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- 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.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

| Size of Meter (a) | First of Year (b) | Added During Year (c) | Retired During Year (d) | Adjust. Increase or Decrease (e) | End of Year (f) | Tested During Year (g) | Residential (h) | Commercial (i) | Industrial (j) | Public Authority (k) | Multifamily Residential (l) | Irrigation (m) | Wholesale (n) | Inter-Departmental (o) | Utility Use (p) | Deduct Meters (q) | In Stock (r) | Total (s) | | |
|----------------------|----------------------|--------------------------|----------------------------|-------------------------------------|--------------------|---------------------------|--------------------|-------------------|-------------------|-------------------------|--------------------------------|-------------------|------------------|---------------------------|--------------------|----------------------|-----------------|---------------|---|-----------|
| 5/8 | 25,027 | 734 | 672 | 13 | 25,102 | 1,310 | 23,660 | 515 | 1 | 11 | 390 | | | | | | 525 | 25,102 | * | 1 |
| 3/4 | 4,461 | 96 | 74 | 165 | 4,648 | 428 | 3,669 | 479 | 8 | 14 | 167 | | | | | | 311 | 4,648 | * | 2 |
| 1 | 891 | 63 | 61 | 88 | 981 | 198 | 207 | 414 | 15 | 31 | 188 | | | | | | 126 | 981 | * | 3 |
| 1 1/2 | 568 | 88 | 29 | (33) | 594 | 237 | 29 | 240 | 19 | 25 | 216 | | | | | | 65 | 594 | * | 4 |
| 2 | 644 | 9 | 28 | 22 | 647 | 207 | 7 | 227 | 20 | 53 | 271 | | | | | | 69 | 647 | * | 5 |
| 3 | 111 | 2 | 0 | (5) | 108 | 48 | | 43 | 5 | 27 | 22 | | | | | | 11 | 108 | * | 6 |
| 4 | 61 | 1 | 0 | (1) | 61 | 37 | | 22 | 5 | 21 | 3 | | 1 | | | | 9 | 61 | * | 7 |
| 6 | 34 | 1 | 0 | (3) | 32 | 32 | | 6 | 4 | 7 | 4 | | 7 | | | | 4 | 32 | * | 8 |
| 8 | 9 | | 0 | | 9 | 9 | | | | 1 | | | 8 | | | | | 9 | | 9 |
| 10 | 2 | | 0 | | 2 | 1 | | | 1 | | | | 1 | | | | | 2 | * | 10 |
| Total | 31,808 | 994 | 864 | 246 | 32,184 | 2,507 | 27,572 | 1,946 | 78 | 190 | 1,261 | | 17 | | | | 1,120 | 32,184 | | 11 |

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- 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.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

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

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

- Include in Columns (b-f) meters in stock as well as those in service.
- 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.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Meters (Page W-23)

Adjustments are nonzero for one or more meter sizes, please explain.

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.

General Footnote

One ten-inch meter was not accessible for testing, but will be tested during 2016.

Residential Meters larger than 2 inches are unusual, please explain.

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

Hydrants and Distribution System Valves

- Distinguish between fire and flushing hydrants by lead size.
 - Fire hydrants normally have a lead size of 6 inches or greater.
 - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- Explain all reported adjustments in the schedule footnotes.
- 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 - Outside Municipality | 0 | | | | 0 | 1 |
| Fire - Within Municipality | 3,234 | 76 | 12 | | 3,298 | 2 |
| Total Fire Hydrants | 3,234 | 76 | 12 | 0 | 3,298 | 3 |
| Flushing Hydrants | 0 | | | | 0 | 4 |

NR810.13(2)(a) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

| | |
|--|-------|
| Number of Hydrants operated during year | 1,844 |
| Number of Distribution System Valves end of year | 5,861 |
| Number of Distribution Valves operated during Year | 582 |

List of All Station and Wholesale Meters

- Definition of Station Meter is any meter in service not used to measure customer consumption.
- Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- Retail customer meters should not be included in this inventory.

| Purpose (a) | Meter Size (inches) (b) | Location or Description (c) | Type (d) | Date of Last Meter Test (e) | |
|-----------------|-------------------------------|-----------------------------------|-------------|-----------------------------------|----|
| Wholesale Meter | 4 | 6201 50TH ST SOMERS | Compound | 12/08/2014 | 1 |
| Wholesale Meter | 6 | 1201 22ND AVE, SOMERS | Compound | 05/06/2015 | 2 |
| Wholesale Meter | 6 | 3000 12TH ST, SOMERS | Compound | 05/06/2015 | 3 |
| Wholesale Meter | 6 | 3898 12TH ST, SOMERS | Compound | 05/05/2015 | 4 |
| Wholesale Meter | 6 | 4098 15TH ST, SOMERS | Compound | 05/08/2015 | 5 |
| Wholesale Meter | 6 | 8199 GREEN BAY RD, PLEASANT PR | Compound | 05/09/2015 | 6 |
| Wholesale Meter | 6 | 8499 COOPER RD, PLEASANT PRAIR | Compound | 05/12/2015 | 7 |
| Wholesale Meter | 6 | 8951 39TH AVE, PLEASANT PRIARI | Compound | 05/12/2015 | 8 |
| Wholesale Meter | 8 | 1820 12TH AVE, SOMERS | Compound | 05/06/2015 | 9 |
| Wholesale Meter | 8 | 4042 18TH ST, SOMERS | Compound | 05/08/2015 | 10 |
| Wholesale Meter | 8 | 7500 120TH AVE, BRISTOL | Compound | 07/04/2015 | 11 |
| Wholesale Meter | 8 | 7500 125TH AVE, BRISTOL | Compound | 06/22/2015 | 12 |
| Wholesale Meter | 8 | 8102 7TH AVE 3, PLEASANT PRAIR | Compound | 05/15/2015 | 13 |
| Wholesale Meter | 8 | 8102 7TH AVE, PLEASANT PRAIRIE | Compound | 05/15/2015 | 14 |
| Wholesale Meter | 8 | 8501 7TH AVE 3, PLEASANT PRAIR | Compound | 05/15/2015 | 15 |
| Wholesale Meter | 8 | 8501 7TH AVE, PLEASANT PRAIRIE | Compound | 05/15/2015 | 16 |
| Wholesale Meter | 10 | 3801 GREEN BAY RD, SOMERS | Compound | 10/08/2015 | 17 |

Water Conservation Programs

- 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.
- 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 Description (a) | Expenditures (b) | Number of Rebates (c) | Water Savings Gallons (d) | |
|--|---------------------|-----------------------------|---------------------------------|-----------|
| Administrative and General Expenses | | | | 1 |
| Program Administration | 0 | 0 | 0 | 2 |
| Customer Outreach & Education | 0 | 0 | 0 | 3 |
| Other Program Costs | 0 | 0 | 0 | 4 |
| Total Administrative and General Expenses | 0 | 0 | 0 | 5 |
| Customer Incentives | | | | 6 |
| Residential Toilets | 0 | 0 | 0 | 7 |
| Multifamily/Commercial Toilets | 0 | 0 | 0 | 8 |
| Faucets | 0 | 0 | 0 | 9 |
| Showerheads | 0 | 0 | 0 | 10 |
| Clothes Washers | 0 | 0 | 0 | 11 |
| Dishwashers | 0 | 0 | 0 | 12 |
| Smart Irrigation Controller | 0 | 0 | 0 | 13 |
| Commercial Pre-Rinse Spray Valves | 0 | 0 | 0 | 14 |
| Cost Sharing Projects (Nonresidential Customers) | 0 | 0 | 0 | 15 |
| Customer Water Audits | 0 | 0 | 0 | 16 |
| Other Incentives | 0 | 0 | 0 | 17 |
| Total Customer Incentives | 0 | 0 | 0 | 18 |
| TOTAL CONSERVATION | 0 | 0 | 0 | 19 |

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.
- Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located "Within Muni Boundary" refers to those located inside the jurisdiction that owns the water utility.

| Municipality (a) | Customers End of Year (b) | |
|--|---------------------------------|----------|
| Kenosha (City) ** | 30,266 | 1 |
| Pleasant Prairie (Village) | 721 | 2 |
| Somers (Town) | 58 | 3 |
| Total - Kenosha County | 31,045 | 4 |
| Total - Customers Served | 31,045 | 5 |
| Total - Outside Muni Boundary | 779 | 6 |
| Total - Within Muni Boundary ** | 30,266 | 7 |

** = *Within municipal boundary*

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.
- Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located "Within Muni Boundary" refers to those located inside the jurisdiction that owns the water utility.

Water Customers Served (Page W-28)

General Footnote

The Utility also serves 2 customers located in the Village of Bristol (located outside the municipal boundaries). No entry for these customers appears on the schedule because the Village of Bristol is not available on the drop menu for this schedule.
