



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: KENOSHA WATER UTILITY

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Principal Office: 4401 GREEN BAY ROAD  
KENOSHA, WI 53144

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For the Year Ended: DECEMBER 31, 1998

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** KENOSHA WATER UTILITY

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

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

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** CATHY BRNAK

**Title:** SUPERVISOR OF OPERATIONS - FINANCE

**Office Address:**

4401 GREEN BAY ROAD  
KENOSHA, WI 53144

**Telephone:** (414) 653 - 4312

**Fax Number:** (414) 653 - 4320

**E-mail Address:** wcathyb@kenosha.org

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**Individual or firm, if other than utility employee, preparing this report:**

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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

**Name:** VIRCHOW, KRAUSE & COMPANY. LLP

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY. LLP

4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 8532

**Fax Number:** (608) 249 - 6622

**E-mail Address:**

**Date of most recent audit report:** 3/12/1999

**Period covered by most recent audit:** 1/1/98 - 12/31/98

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** O. FRED NELSON

**Title:** GENERAL MANAGER

**Office Address:**

4401 GREEN BAY ROAD  
KENOSHA, WI 53144

**Telephone:** (414) 653 - 4308

**Fax Number:** (414) 653 - 4320

**E-mail Address:**

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

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

- MR CHARLES W. BRADLEY
- MR EVERETT C. BUTLER, CHAIRMAN
- MR STEPHEN P. CASEY
- MR DONALD K. HOLLAND
- MR JACK F. RUFFALO
- MR JOHN M. WAMBOLDT

**Is sewer service rendered by the utility?** YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

**Date of Ordinance:**

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

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

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	7,420,117	7,189,053	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,372,133	3,215,965	2
Depreciation Expense (403)	1,181,846	1,175,849	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	918,867	1,085,015	5
<b>Total Operating Expenses</b>	<b>5,472,846</b>	<b>5,476,829</b>	
<b>Net Operating Income</b>	<b>1,947,271</b>	<b>1,712,224</b>	
Income from Utility Plant Leased to Others (412-413)	0	450	6
<b>Utility Operating Income</b>	<b>1,947,271</b>	<b>1,712,674</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	1,678	1,691	9
Interest and Dividend Income (419)	1,074,851	1,884,412	10
Miscellaneous Nonoperating Income (421)	3,548	2,942	11
<b>Total Other Income</b>	<b>1,080,077</b>	<b>1,889,045</b>	
<b>Total Income</b>	<b>3,027,348</b>	<b>3,601,719</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>3,027,348</b>	<b>3,601,719</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,674,039	1,696,655	14
Amortization of Debt Discount and Expense (428)	154,476	86,622	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	899,516	7,713	19
<b>Total Interest Charges</b>	<b>928,999</b>	<b>1,775,564</b>	
<b>Net Income</b>	<b>2,098,349</b>	<b>1,826,155</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	23,638,710	21,765,642	20
Balance Transferred from Income (433)	2,098,349	1,826,155	21
Miscellaneous Credits to Surplus (434)	0	48,435	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	1,522	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>25,737,059</b>	<b>23,638,710</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
Rental of Group Home	1,678	4
<b>Total (Acct. 418):</b>	<b>1,678</b>	
<b>Interest and Dividend Income (419):</b>		
City Note	28,785	5
Main & Connection Assessments	14,833	6
Water Special Redemption	125,634	7
Water Bond Reserve	29,253	8
Water Depreciation	48,902	9
Water Renewal/Replacement	379,468	10
Water Tax Account	144	11
Water Construction	350,143	12
Investment Account	97,689	13
<b>Total (Acct. 419):</b>	<b>1,074,851</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
Sales of Materials	854	14
Miscellaneous Accounts Receivable Interest	169	15
State Lab Fee Reimbursement	100	16
Sale of Scrap	1,317	17
Miscellaneous	1,108	18
<b>Total (Acct. 421):</b>	<b>3,548</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		19
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		20
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		21
<b>Total (Acct. 434):</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)
<b>Miscellaneous Debits to Surplus (435):</b>	
NONE	22
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>
<b>Appropriations of Surplus (436):</b>	
Detail appropriations to (from) account 215	23
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds (439):</b>	
NONE	24
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	7,420,117	0	0	0	7,420,117	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>7,420,117</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,420,117</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. 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.
3. 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	1,679,207	(419,664)	<b>1,259,543</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses		212,028	<b>212,028</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses		22,539	<b>22,539</b>	<b>7</b>
Water utility plant accounts		179,680	<b>179,680</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts		5,417	<b>5,417</b>	<b>19</b>
<b>Total Payroll</b>	<b>1,679,207</b>	<b>0</b>	<b>1,679,207</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	73,599,562	59,103,642	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	10,857,904	13,452,124	2
<b>Net Utility Plant</b>	<b>62,741,658</b>	<b>45,651,518</b>	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
<b>Total Net Utility Plant</b>	<b>62,741,658</b>	<b>45,651,518</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	5,710	4,785	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>5,710</b>	<b>4,785</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>5,710</b>	<b>4,785</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	777,512	1,605,246	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	500	500	12
Temporary Cash Investments (136)	12,530,000	23,285,315	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	753,121	722,336	15
Other Accounts Receivable (143)	154,545	268,802	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	150,908	1,802,730	18
Materials and Supplies (151-163)	476,709	490,746	19
Prepayments (165)	27,359	10,456	20
Interest and Dividends Receivable (171)	89,807	1,001,387	21
Accrued Utility Revenues (173)	853,573	807,884	22
Miscellaneous Current and Accrued Assets (174)	5,250	6,000	23
<b>Total Current and Accrued Assets</b>	<b>15,819,284</b>	<b>30,001,402</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	1,195,252	383,665	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>1,195,252</b>	<b>383,665</b>	
<b>Total Assets and Other Debits</b>	<b>79,761,904</b>	<b>76,041,370</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,208,629	1,206,829	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	25,737,059	23,638,710	28
<b>Total Proprietary Capital</b>	<b>26,945,688</b>	<b>24,845,539</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	33,765,000	33,490,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>33,765,000</b>	<b>33,490,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,956,891	1,235,472	33
Payables to Municipality (233)	36,513	58,809	34
Customer Deposits (235)	1,120	1,520	35
Taxes Accrued (236)	1,085,619	1,033,306	36
Interest Accrued (237)	138,501	290,203	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	7		41
<b>Total Current and Accrued Liabilities</b>	<b>3,218,651</b>	<b>2,619,310</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	191,186	172,174	44
<b>Total Deferred Credits</b>	<b>191,186</b>	<b>172,174</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	15,641,379	14,914,347	49
<b>Total Liabilities and Other Credits</b>	<b>79,761,904</b>	<b>76,041,370</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	45,104,019	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)	27,697,378				6
Construction Work in Progress (107)	798,165				7
<b>Total Utility Plant</b>	<b>73,599,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	10,857,904	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>10,857,904</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>62,741,658</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	13,452,124				<b>13,452,124</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	1,181,846				<b>1,181,846</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	46,653				<b>46,653</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Functional expense accounts	99,467				<b>99,467</b>	<b>9</b>
Salvage	44,737				<b>44,737</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>1,372,703</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,372,703</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	3,691,438				<b>3,691,438</b>	<b>15</b>
Cost of removal	225,365				<b>225,365</b>	<b>16</b>
Other debits (specify):						<b>17</b>
See Footnote	50,120				<b>50,120</b>	<b>18</b>
<b>Total debits</b>	<b>3,966,923</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,966,923</b>	<b>19</b>
<b>Balance End of Year</b>	<b>10,857,904</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,857,904</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Lighthouse & Dwelling	4,785	925		5,710	2
Old West Filter Plant				0	3
<b>Total Nonutility Property (121)</b>	<b>4,785</b>	<b>925</b>	<b>0</b>	<b>5,710</b>	
Less accum. prov. depr. & amort. (122)	0			0	4
 <b>Net Nonutility Property</b>	 <b>4,785</b>	 <b>925</b>	 <b>0</b>	 <b>5,710</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	476,709	490,746 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
<b>Total Materials and Supplies</b>	<b>476,709</b>	<b>490,746</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1991 Water Bonds discount expense	2,698	428	0	1
1991 Water Bonds issuance expense	1,537	428	0	2
1996 Bond Acticipation Notes discount expense	22,050	428	0	3
1996 Bond Anticipation Notes issuance expense	6,015	428	0	4
1998 Bond Refunding Notes discount expense	0	428	497,358	5
1998 Bond Refunding Notes issuance expense	0	428	190,457	6
Amortization of Loss on Refunding	91,809	428	507,437	7
<b>Total</b>			<b>1,195,252</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	8
<b>Total</b>			<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,206,829	1
<b>Changes during year (explain):</b>		
Water Connection in Business Park paid by City	1,800	2
<b>Balance end of year</b>	<u><u>1,208,629</u></u>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Water Revenue Refunding Bonds	05/15/1998	12/01/2018	4.82%	33,765,000	1
<b>Total Bonds (Account 221):</b>				<b>33,765,000</b>	
Total Reacquired Bonds (Account 222)				0	2
<b>Net amount of bonds outstanding December 31:</b>				<b><u>33,765,000</u></b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------	----------------------------	----------------------	-------------------------------------

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	1,033,306	1
<b>Accruals:</b>		
Charged water department expense	104,291	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
PSC Remainder Assessment	8,428	5
Tax Equivalent for 1998	1,085,619	6
<b>Total Accruals and other credits</b>	<b>1,198,338</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	1,033,306	7
Social Security taxes	104,291	8
PSC Remainder Assessment	8,428	9
<b>Other (explain):</b>		
NONE		10
<b>Total payments and other debits</b>	<b>1,146,025</b>	
<b>Balance end of year</b>	<b>1,085,619</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1991 Water Revenue Bonds	178,578	128,353	306,931	0	1
1996 Water Notes	111,625	502,312	613,937	0	2
1998 Water Revenue Refunding Bonds		1,043,374	904,873	138,501	3
<b>Subtotal</b>	<b>290,203</b>	<b>1,674,039</b>	<b>1,825,741</b>	<b>138,501</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>290,203</b>	<b>1,674,039</b>	<b>1,825,741</b>	<b>138,501</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	14,914,347	0	0	0	0	14,914,347	1
<b>Add credits during year:</b>							
For Services	209,955					209,955	2
For Mains	517,077					517,077	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>15,641,379</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,641,379</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	433,082					433,082	6

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	753,121	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>753,121</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
Water Main Assessments Receivable	150,615	15

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
Water Connection Assessments Receivable	3,930	16
<b>Total (Acct. 143):</b>	<b>154,545</b>	
<b>Receivables from Municipality (145):</b>		
Tax Roll Collections	150,908	17
<b>Total (Acct. 145):</b>	<b>150,908</b>	
<b>Prepayments (165):</b>		
Prepaid Telephone Expense	5,354	18
Prepaid Tip/IX User License	22,005	19
<b>Total (Acct. 165):</b>	<b>27,359</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
1998 Payroll	24,536	25
Insurance Administration	2,804	26
Miscellaneous	9,173	27
<b>Total (Acct. 233):</b>	<b>36,513</b>	
<b>Other Deferred Credits (253):</b>		
Water Contingent Liability, GASB#16 Sick Leave Payout	191,186	28
<b>Total (Acct. 253):</b>	<b>191,186</b>	

### RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	45,461,778	0	0	0	45,461,778	1
Materials and Supplies	483,727	0	0	0	483,727	2
<b>Other (specify):</b>						
Average Balance account 106	13,848,689				13,848,689	3
<b>Less Average:</b>						
Reserve for Depreciation	12,155,014	0	0	0	12,155,014	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	15,277,863	0	0	0	15,277,863	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>32,361,317</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,361,317</b>	
Net Operating Income	1,947,271	0	0	0	1,947,271	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>6.02%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.02%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,207,729	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	24,687,884	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>25,895,613</b>	
<b>Net Income</b>		
Net Income	2,098,349	5
<b>Percent Return on Proprietary Capital</b>	<b>8.10%</b>	

## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

---

**1. Acquisitions.**

In November, 1997, the Utility signed cooperative agreements with the Village of Pleasant Prairie and the Town of Bristol. These agreements provide for the orderly expansion of the Village and the City west of Interstate 94 through annexations while preserving the Town of Bristol. The agreements determine the future service areas of the Utility for retail and wholesale service of water and sewer service. The PSC approved the change in water service boundaries, transfer of customers, facilities and obligations. Also approved was permission to construct a water transmission main to Bristol. This is PSC order 2820-WB-102 approved May 13, 1997.

Assets currently owned by Bristol but in the area designated to be a Kenosha Water Utility retail service area will be purchased by the Utility at net book value less associated contributions. A tentative valuation of assets done in December, 1996, indicated a purchase price of \$740,228 for water system assets. The transfer of assets was expected to occur in 1998 but has been delayed until 1999 until a development plan has been accepted by the State for the areas to be annexed to the City of Kenosha.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

In 1998 Kenosha Water Utility accepted installed/donated main. The value added for these additions, including KWU costs were:

	Main	Hydrants	
Services			
Johnson Bank, 76th St. & 69th Ave.	\$35,543.87	\$4,166.40	
.00			
Greenwood Heights, 85th Pl. & 43rd Ave	14,100.06	2,331.06	3,957.11
CSM, 86th St. & 43rd Ave.	25,797.20	2,050.00	
7,830.00			
Southport Plaza Phase 1	52,331.74	7,990.89	
5,582.88			
White Caps #3	140,079.41	17,076.04	
54,099.52			
White Caps #4	114,148.58	18,607.29	
53,431.55			
Greystone Subd, 46/47 Aves. & 76/78 Sts.	32,991.64	5,278.53	20,066.78
Crawford Subd, 54th Ave. & 81st St.	11,457.45	1,535.75	
5,403.39			
.			
Totals	\$426,449.95	\$59,035.96	
\$150,371.23			

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**4. Estimated changes in revenues due to rate changes.**

### IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

**5. Obligations incurred or assumed, excluding commercial paper.**

On May 16, 1998, the Utility issued water revenue refunding bonds in the amount of \$33,765,000. This issue defeased the 1991 Revenue Bonds and the 1996 Bond Anticipation Notes. Unamortized costs associated with the 1991 and 1996 bond were not written off but instead will be amortized over the remaining issue lives along with the loss on the refunding of \$247,879. The following amortization schedule is being used:

	Unamortized Discount and & Issuing Costs			Total	
Annual	at Refinancing Date of May 15, 1998				
Amortization	1991	1996	Total Unamort-	Additional	of Loss on
Refinancing	Issue	Issue	ized Costs	Funds Required	
1998	7,058	46,775	53,833	37,977	91,810
1999	10,762	74,839	85,601	60,389	145,990
2000	10,192	74,839	85,031	59,987	145,018
2001	9,581	68,603	78,184	55,156	133,340
2002	8,917		8,917	6,291	15,208
2003	8,198		8,198	5,783	13,981
2004	7,402		7,402	5,222	12,624
2005	6,547		6,547	4,619	11,166
2006	5,635		5,635	3,975	9,610
2007	4,653		4,653	3,283	7,936
2008	3,603		3,603	2,542	6,145
2009	2,482		2,482	1,751	4,233
2010	1,282		1,282	904	2,186
	86,312	265,056	351,368	247,879	599,247

This methodology has been approved by the PSC in the 1998 Rate Case. Costs are being amortized to account 428. This is in addition to discount and issuance costs on the 1998 Issue.

## IMPORTANT CHANGES DURING THE YEAR

### Report changes of any of the following types:

---

#### 6. Formal proceedings with the Public Service Commission.

Work on PSC Construction authorization 2820-CW-105, the upgrading of the production plant facilities, is nearly complete. As of December 18, 1998, the membrane filtration units began producing water for the distribution system. The main construction contract with Riley Construction for \$16,163,500 has had \$15,585,775 of construction completed as of December 31, 1998. The total project should be completed by August, 1999. As of December 31, 1998, the construction work in progress account for this project was \$3,613,327. Completed construction moved to account 106 (completed construction not yet classified) was \$27,697,378.

Depreciation rates remained the same since 1995. Rates were authorized in docket 2820-DW-101. These rates were set in view of early plant retirements due to the production plant upgrade. Additional depreciation being taken due to early retirements is \$408,500 annually for the years 1995 - 1998. New depreciation rates were certified on August 7, 1998, by the PSC for 1999. The year 1998 will be the final year for the \$408,500 additional amount. These new rates have been used in the 1999 test year for the rate case.

On July 23, 1998, the Utility filed with the PSC requesting authority to increase water rates. The requested rate of return was 7.5%. On December 23, 1998, the application for a rate increase was granted under Docket 2820-WR-103. The rate increase overall was 28%. Rates were placed in effect for service rendered on or after December 31, 1998. No revenue accrual adjustment was recognized in 1998. The full rate increase will be realized in 1999, which corresponds when the new production plant facilities will be fully operational.

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#### 7. Any additional matters.

In December, 1998, when the new micromembrane filtration units became operational, the Utility discontinued using the sedimentation basins in the "Old West Plant" which was constructed in 1916, as well as the existing pump station. Plant assets costing \$2,226,845 were retired from service. In addition other plant, mainly the building structures, costing \$1,129,393 were removed from service and placed into account 121, Non-Utility Property. The additional depreciation authorized since 1995 by the PSC caused these assets to become fully depreciated. Therefore the amount of accumulated depreciation removed equalled the value of the plant, \$1,129,393.

**FINANCIAL SECTION FOOTNOTES**

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**Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)**

Other debits:	
Transfer to other funds	31,930
Gain on sale of equipment	18,190

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**Net Nonutility Property (Accts. 121 & 122) (Page F-09)**

The "Old West Filter Plant" listed with a net book value of zero, actually is valued at \$1,129,393 and has accumulated depreciation of the same amount. This asset is now classified as non-utility property and has been removed from the appropriate plant in service accounts.

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**Return on Rate Base Computation (Page F-20)**

The 12/31/98 balance in account 106, Completed Construction not yet Classified, is \$27,697,378.42. The average balance for the year is \$13,848,689. This is plant in service and is added to the rate base.

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**Identification and Ownership (Page iv)**

May 13, 1999

Ms. Cathy Brnak, Supervisor of Operations - Finance  
Kenosha Water Utility  
4401 Green Bay Road  
Kenosha WI 53144-1716

1998 Analytical Review DWCCA-2820-ELE

Dear Ms. Brnak:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	7,277,047	1
<b>Total Sales of Water</b>	<b>7,277,047</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	55,767	2
Miscellaneous Service Revenues (471)	12,762	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	74,541	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>143,070</b>	
<b>Total Operating Revenues</b>	<b>7,420,117</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	900	8
Pumping Expenses (620-633)	667,315	9
Water Treatment Expenses (640-652)	415,105	10
Transmission and Distribution Expenses (660-678)	1,316,694	11
Customer Accounts Expenses (901-905)	191,007	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	781,112	14
<b>Total Operation and Maintenance Expenses</b>	<b>3,372,133</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	1,181,846	15
Amortization Expense (404-407)		16
Taxes (408)	918,867	17
<b>Total Other Operating Expenses</b>	<b>2,100,713</b>	
<b>Total Operating Expenses</b>	<b>5,472,846</b>	
<b>NET OPERATING INCOME</b>	<b>1,947,271</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	20	2,400	3,325	1
Commercial	96	5,800	8,339	2
Industrial	0			3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>116</b>	<b>8,200</b>	<b>11,664</b>	
Metered Sales to General Customers (461)				
Residential	23,987	1,842,960	3,492,823	4
Commercial	2,756	1,028,435	1,526,942	5
Industrial	83	447,150	462,145	6
<b>Total Metered Sales to General Customers (461)</b>	<b>26,826</b>	<b>3,318,545</b>	<b>5,481,910</b>	
Private Fire Protection Service (462)	296		87,365	7
Public Fire Protection Service (463)	3		866,403	8
Other Sales to Public Authorities (464)	174	110,700	164,590	9
Sales to Irrigation Customers (465)	2	1,337	1,927	10
Sales for Resale (466)	16	644,541	663,188	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>27,433</b>	<b>4,083,323</b>	<b>7,277,047</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Town of Somers	4098 15th Street	12,818	14,328	<b>1</b>
Town of Somers	1201 22nd Avenue	14,890	16,528	<b>2</b>
Town of Somers	3801 Green Bay Road	154	710	<b>3</b>
Town of Somers	3000 12th Street	45,718	49,251	<b>4</b>
Town of Somers	6201 50th Street	0	66	<b>5</b>
Town of Somers	3898 12th Street	619	1,379	<b>6</b>
Town of Somers	1701 Sheridan Road	68,687	74,017	<b>7</b>
Village of Pleasant Prairie	8499 51st Avenue	96,247	96,583	<b>8</b>
Village of Pleasant Prairie	8229 63rd Avenue	67,114	67,567	<b>9</b>
Village of Pleasant Prairie	8199 Green Bay Road	84,469	84,852	<b>10</b>
Village of Pleasant Prairie	7431 88th Avenue	76,993	77,791	<b>11</b>
Village of Pleasant Prairie	4300 85th Street	108,035	108,324	<b>12</b>
Village of Pleasant Prairie	1800 91st Street	5,181	5,882	<b>13</b>
Village of Pleasant Prairie	8501 7th Avenue	29,396	30,384	<b>14</b>
Village of Pleasant Prairie	8951 39th Avenue	7,707	8,398	<b>15</b>
Village of Pleasant Prairie	11734 75th Street	26,513	27,128	<b>16</b>
<b>Total</b>		<b>644,541</b>	<b>663,188</b>	

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	808,394	1
Wholesale fire protection billed	58,009	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>866,403</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	55,767	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>55,767</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Hydrant Permits	4,880	7
Turn on Charges	3,960	8
Bacti Tests	2,525	9
Other	1,397	10
<b>Total Miscellaneous Service Revenues (471)</b>	<b>12,762</b>	
<b>Rents from Water Property (472):</b>		
NONE		11
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		12
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	74,541	13
<b>Other (specify):</b>		
NONE		14
<b>Total Other Water Revenues (474)</b>	<b>74,541</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		15
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	900	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>900</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	41,614	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	445,291	17
Pumping Labor and Expenses (624)	72,942	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	6,810	20
Rents (627)	5,400	21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	37,177	23
Maintenance of Power Production Equipment (632)	73	24
Maintenance of Pumping Equipment (633)	58,008	25
<b>Total Pumping Expenses</b>	<b>667,315</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	34,875	26
Chemicals (641)	100,996	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	180,033	<b>28</b>
Miscellaneous Expenses (643)	5,762	<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)	28,859	<b>32</b>
Maintenance of Water Treatment Equipment (652)	64,580	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>415,105</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	31,780	<b>34</b>
Storage Facilities Expenses (661)		<b>35</b>
Transmission and Distribution Lines Expenses (662)	33,508	<b>36</b>
Meter Expenses (663)	95,987	<b>37</b>
Customer Installations Expenses (664)	5,066	<b>38</b>
Miscellaneous Expenses (665)	312,901	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)	32,218	<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	282,944	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	418,061	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	57,294	<b>46</b>
Maintenance of Meters (676)	15,746	<b>47</b>
Maintenance of Hydrants (677)	31,189	<b>48</b>
Maintenance of Miscellaneous Plant (678)		<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>1,316,694</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		<b>50</b>
Meter Reading Labor (902)	39,823	<b>51</b>
Customer Records and Collection Expenses (903)	151,184	<b>52</b>
Uncollectible Accounts (904)		<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>191,007</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	134,923	56
Office Supplies and Expenses (921)	18,799	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	89,815	59
Property Insurance (924)	34,531	60
Injuries and Damages (925)	77,953	61
Employee Pensions and Benefits (926)	372,072	62
Regulatory Commission Expenses (928)	13,110	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	39,909	65
Rents (931)		66
Maintenance of General Plant (932)		67
<b>Total Administrative and General Expenses</b>	<b>781,112</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>3,372,133</b>	

**TAXES (ACCT. 408 - WATER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		1,085,619	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		33,482	2
<b>Net property tax equivalent</b>		<b>1,052,137</b>	
Social Security		104,294	3
PSC Remainder Assessment		8,428	4
Other (specify): Taxes Capitalized in Production Plant		(245,992)	5
<b>Total tax expense</b>		<b>918,867</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kenosha				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.208000				3
County tax rate	mills		5.101000				4
Local tax rate	mills		9.191000				5
School tax rate	mills		10.293000				6
Voc. school tax rate	mills		1.630000				7
Other tax rate - Local	mills		1.115000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.538000</b>				10
Less: state credit	mills		1.869000				11
<b>Net tax rate</b>	mills		<b>25.669000</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.191000</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.923000</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>1.115000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.229000</b>				17
<b>Total Tax Rate</b>	mills		<b>27.538000</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.807212</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.669000</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.720321</b>				21
Utility Plant, Jan. 1	\$	<b>59,103,642</b>	59,103,642				22
Materials & Supplies	\$	<b>490,746</b>	490,746				23
<b>Subtotal</b>	\$	<b>59,594,388</b>	<b>59,594,388</b>				24
Less: Plant Outside Limits	\$	<b>5,069,353</b>	5,069,353				25
<b>Taxable Assets</b>	\$	<b>54,525,035</b>	<b>54,525,035</b>				26
Assessment Ratio	dec.		0.960915				27
<b>Assessed Value</b>	\$	<b>52,393,924</b>	<b>52,393,924</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.720321</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>1,085,619</b>	<b>1,085,619</b>				30
Tax Equivalent per 1994 PSC Report	\$	1,033,306					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>1,085,619</b>					33
							34

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	268,711		6
Lake, River and Other Intakes (313)	1,560,477		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>1,829,188</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	19,328		12
Structures and Improvements (321)	1,098,866	10,785	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	516,240	23,655	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	2,223,979		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	313,943		20
<b>Total Pumping Plant</b>	<b>4,172,356</b>	<b>34,440</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	27,033		21
Structures and Improvements (331)	2,263,431		22
Water Treatment Equipment (332)	2,128,237		23
<b>Total Water Treatment Plant</b>	<b>4,418,701</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	210,467	94,915	24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			268,711	6
Lake, River and Other Intakes (313)			1,560,477	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>1,829,188</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			19,328	12
Structures and Improvements (321)	495,966		613,685	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			539,895	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	795,831		1,428,148	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	304,325		9,618	20
<b>Total Pumping Plant</b>	<b>1,596,122</b>	<b>0</b>	<b>2,610,674</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			27,033	21
Structures and Improvements (331)	743,911		1,519,520	22
Water Treatment Equipment (332)	977,002		1,151,235	23
<b>Total Water Treatment Plant</b>	<b>1,720,913</b>	<b>0</b>	<b>2,697,788</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			305,382	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	2,748,239	8,401	26
Transmission and Distribution Mains (343)	21,640,140	2,154,161	27
Fire Mains (344)	0		28
Services (345)	3,752,232	257,111	29
Meters (346)	2,714,876	131,307	30
Hydrants (348)	2,148,345	136,352	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>33,214,299</b>	<b>2,782,247</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	100,890	2,131	35
Computer Equipment (391.1)	310,183	21,841	36
Transportation Equipment (392)	688,441	139,866	37
Stores Equipment (393)	1,746		38
Tools, Shop and Garage Equipment (394)	209,161	8,403	39
Laboratory Equipment (395)	136,284		40
Power Operated Equipment (396)	458,890	17,372	41
Communication Equipment (397)	39,000		42
SCADA Equipment (397.1)	237,827		43
Miscellaneous Equipment (398)	2,572	649	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>2,184,994</b>	<b>190,262</b>	
<b>Total utility plant in service directly assignable</b>	<b>45,819,538</b>	<b>3,006,949</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>45,819,538</b>	<b>3,006,949</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			2,756,640	26
Transmission and Distribution Mains (343)	39,202		23,755,099	27
Fire Mains (344)			0	28
Services (345)	1,374		4,007,969	29
Meters (346)	56,277		2,789,906	30
Hydrants (348)	1,737		2,282,960	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>98,590</b>	<b>0</b>	<b>35,897,956</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)	1,746	(2,531)	98,744	35
Computer Equipment (391.1)		148	332,172	36
Transportation Equipment (392)	86,140	(28,173)	713,994	37
Stores Equipment (393)			1,746	38
Tools, Shop and Garage Equipment (394)	7,245		210,319	39
Laboratory Equipment (395)			136,284	40
Power Operated Equipment (396)	41,827		434,435	41
Communication Equipment (397)	10,726	(474)	27,800	42
SCADA Equipment (397.1)	127,718		110,109	43
Miscellaneous Equipment (398)	411		2,810	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>275,813</b>	<b>(31,030)</b>	<b>2,068,413</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,691,438</b>	<b>(31,030)</b>	<b>45,104,019</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>3,691,438</b>	<b>(31,030)</b>	<b>45,104,019</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.01%		1
Collecting and Impounding Reservoirs (312)	107,836	1.18%	3,171	2
Lake, River and Other Intakes (313)	469,985	1.18%	18,414	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0	1.45%		6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>577,821</b>		<b>21,585</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	527,701	5.00%	61,713	8
Boiler Plant Equipment (322)	0	0.01%		9
Other Power Production Equipment (323)	137,924	4.00%	21,122	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	1,201,726	4.57%	143,135	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	232,777	6.25%	26,122	15
<b>Total Pumping Plant</b>	<b>2,100,128</b>		<b>252,092</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,492,003	3.33%	196,372	16
Water Treatment Equipment (332)	1,908,965	3.70%	181,745	17
<b>Total Water Treatment Plant</b>	<b>3,400,968</b>		<b>378,117</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	1	2.50%		18
Distribution Reservoirs and Standpipes (342)	1,186,004	1.85%	171,920	19
Transmission and Distribution Mains (343)	2,275,585	0.67%	152,074	20
Fire Mains (344)	0			21
Services (345)	1,444,596	1.33%	51,605	22
Meters (346)	744,360	3.39%	93,306	23
Hydrants (348)	487,655	1.15%	25,480	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>6,138,201</b>		<b>494,385</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					111,007	2
313					488,399	3
314					0	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>599,406</b>	
321	495,966				93,448	8
322					0	9
323					159,046	10
324					0	11
325	795,831				549,030	12
326					0	13
327					0	14
328	304,325				(45,426)	15
	<b>1,596,122</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>756,098</b>	
331	743,911				944,464	16
332	977,002				1,113,708	17
	<b>1,720,913</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,058,172</b>	
341				(1)	0	18
342		30,140		1	1,327,785	19
343	39,202	195,225			2,193,232	20
344					0	21
345	1,374				1,494,827	22
346	56,277		3,492		784,881	23
348	1,737		6,144		517,542	24
349					0	25
	<b>98,590</b>	<b>225,365</b>	<b>9,636</b>	<b>0</b>	<b>6,318,267</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	2.86%		<b>26</b>
Office Furniture and Equipment (391)	27,919	6.67%	6,658	<b>27</b>
Computer Equipment (391.1)	208,512	6.67%	28,886	<b>28</b>
Transportation Equipment (392)	466,315	7.69%	53,254	<b>29</b>
Stores Equipment (393)	363	4.00%	70	<b>30</b>
Tools, Shop and Garage Equipment (394)	161,950	8.33%	17,471	<b>31</b>
Laboratory Equipment (395)	16,371	5.00%	6,814	<b>32</b>
Power Operated Equipment (396)	164,153	7.69%	35,410	<b>33</b>
Communication Equipment (397)	11,544	6.25%	2,382	<b>34</b>
SCADA Equipment (397.1)	176,113	9.09%	30,619	<b>35</b>
Miscellaneous Equipment (398)	1,766	7.69%	223	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b><u>1,235,006</u></b>		<b><u>181,787</u></b>	
<b>Total accum. prov. directly assignable</b>	<b>13,452,124</b>		<b>1,327,966</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b><u><u>13,452,124</u></u></b>		<b><u><u>1,327,966</u></u></b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					0	26
391	1,746			(1,115)	31,716	27
391.1				148	237,546	28
392	86,140		19,458	(41,227)	411,660	29
393					433	30
394	7,245				172,176	31
395					23,185	32
396	41,827		15,643	(7,749)	165,630	33
397	10,726			(177)	3,023	34
397.1	127,718				79,014	35
398	411				1,578	36
399					0	37
	<b>275,813</b>	<b>0</b>	<b>35,101</b>	<b>(50,120)</b>	<b>1,125,961</b>	
	<b>3,691,438</b>	<b>225,365</b>	<b>44,737</b>	<b>(50,120)</b>	<b>10,857,904</b>	
					<b>0</b>	<b>38</b>
	<b>3,691,438</b>	<b>225,365</b>	<b>44,737</b>	<b>(50,120)</b>	<b>10,857,904</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		352,456		352,456	1
February		308,424		308,424	2
March		363,111		363,111	3
April		344,001		344,001	4
May		369,562		369,562	5
June		427,781		427,781	6
July		540,124		540,124	7
August		501,718		501,718	8
September		401,670		401,670	9
October		345,056		345,056	10
November		324,438		324,438	11
December		322,922		322,922	12
<b>Total for year</b>	<b>0</b>	<b>4,601,263</b>	<b>0</b>	<b>4,601,263</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				327,339	13
Less: Other utility use				83,133	14
Other utility use explanation:					15
Draining tank, Fire Department training, and Flow Tests					
Water pumped into distribution system				4,190,791	16
Less: Water sold				4,083,323	17
Losses and unaccounted for				107,468	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				23,304	21
Date of maximum: 7/29/1998					22
Cause of maximum:					23
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year				7,345	24
Date of minimum: 10/23/1998					25
Total KWH used for pumping for the year				9,781,094	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

### SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	4,200	35	42	<b>1</b>
LAKE MICHIGAN	2	4,150	40	48	<b>2</b>
EMERGENCY HARBOR INTAKE	3	0	5	24	<b>3</b>

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	30TH AVENUE, PUMP #1	30TH AVENUE, PUMP #2	30TH AVENUE, PUMP #3	1
Location	2040 30TH AVENUE	2040 30TH AVENUE	2040 30TH AVENUE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1970	1982	1982	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,050	2,100	2,100	8
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	SIEMENS ALLIS	SIEMENS ALLIS	9 10
Year Installed	1970	1982	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	125	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	52ND STREET, PUMP #1	52ND STREET, PUMP #2	58TH STREET, PUMP #1	14
Location	2706 52ND STREET	2706 52ND STREET	4841 58TH STREET	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS PUMP	GOULDS PUMP	DEMING PUMP	18
Year Installed	1987	1987	1934	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	4,900	4,900	2,100	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	U.S. ELETRICAL	22 23
Year Installed	1987	1987	1934	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	150	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	58TH STREET, PUMP #2	58TH STREET, PUMP #3	80TH STREET, PUMP #1	<b>1</b>
Location	4841 58TH STREET	4841 58TH STREET	4920 80TH STREET	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	CHICAGO PUMP	WEINEMAN	PEERLESS	<b>5</b>
Year Installed	1934	1934	1982	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1,200	2,100	1,200	<b>8</b>
Pump Motor or Standby Engine Mfr	LINCOLN MOTOR	LINCOLN MOTOR	MARATHON ELECTRIC	<b>9</b> <b>10</b>
Year Installed	1934	1934	1996	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	50	100	60	<b>13</b>

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	80TH STREET, PUMP #2	80TH STREET, PUMP #3	AIRPORT, PUMP #1	<b>14</b>
Location	4920 80TH STREET	4920 80TH STREET	5198 88TH AVENUE	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	WORTHINGTON	WORTHINGTON	PACO PUMP CO	<b>18</b>
Year Installed	1987	1988	1988	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	1,800	3,500	250	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. MOTOR	CENTURY	U.S. MOTOR	<b>22</b> <b>23</b>
Year Installed	1987	1988	1988	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	100	200	20	<b>26</b>

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	AIRPORT, PUMP #2	AIRPORT, PUMP #3	GIN MILL, PUMP #1	1
Location	5198 88TH AVENUE	5198 88TH AVENUE	8798 75TH STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PACO PUMP CO	PACO PUMP CO	PACO PUMP CO	5
Year Installed	1988	1988	1988	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	1,500	250	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	9 10
Year Installed	1988	1988	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	100	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	GIN MILL, PUMP #2	GIN MILL, PUMP #3	HIGHLIFT PUMP #1	14
Location	8798 75TH STREET	8798 75TH STREET	PROD PLANT, RETIRE 1998	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	PACO PUMP CO	PACO PUMP CO	DE LAVAL	18
Year Installed	1988	1988	1952	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	500	1,500	6,250	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	G.E.	22 23
Year Installed	1988	1988	1952	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	25	75	400	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGHLIFT PUMP #2	HIGHLIFT PUMP #3	HIGHLIFT PUMP #4	1
Location	PROD PLANT, RETIRE 1998 PROD PLANT, RETIRE 1998 PROD PLANT, RETIRE 1998			2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	DE LAVAL	FAIRBANKS	DE LAVAL	5
Year Installed	1952	1988	1956	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	6,250	12,500	10,416	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.C.	G.E.	10
Year Installed	1952	1988	1956	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	400	1,500	700	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGHLIFT PUMP #5	HIGHLIFT TWP-712	HIGHLIFT TWP-713	14
Location	PROD PLANT, RETIRE 1998 1998 PROD PUMP BLDG 1998 PROD PUMP BLDG			15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	DE LAVAL	INGERSOLL-DRESSER	INGERSOLL-DRESSER	18
Year Installed	1965	1998	1998	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	13,888	5,500	5,500	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE U.S. ELECTRICAL MOTORS U.S. ELECTRICAL MOTORS			22
Year Installed	1965	1998	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	800	400	400	26

### PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGHLIFT VFD-721	LOWLIFT PUMP #3	LOWLIFT PUMP #4	14
Location	1998 PROD PUMP BLDG	PROD PLANT, RETIRE	1998 PROD PLANT, RETIRE	15
Purpose	P	P	P	16
Destination	D	T	T	17
Pump Manufacturer	INGERSOLL-DRESSER	WORTHINGTON	WORTHINGTON	18
Year Installed	1998	1964	1964	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	5,500	6,940	6,940	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	G.E.	G.E.	22 23
Year Installed	1998	1964	1964	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	400	125	100	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	LOWLIFT VFD-112	LOWLIFT VFD-113	LOWLIFT VFD-121	1
Location	RAW WATER PUMP STN.	RAW WATER PUMP STN	RAW WATER PUMP STN.	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	5
Year Installed	1998	1998	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	7,000	7,000	7,000	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	9 10
Year Installed	1998	1998	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	300	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOWLIFT VFD-131	LOWLIFT VFD-132	STANDBY PUMP #1	14
Location	RAW WATER PUMP STN.	RAW WATER PUMP STN.	PROD PLANT, RETIRE 1998	15
Purpose	P	P	S	16
Destination	T	T	T	17
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	DE LAVAL	18
Year Installed	1998	1998	1952	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	6,750	6,750	7,000	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	G.E.	22 23
Year Installed	1998	1998	1952	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	100	60	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	STANDBY PUMP #2			1
Location	PROD PLANT, RETIRE 1998			2
Purpose	S			3
Destination	T			4
Pump Manufacturer	DE LAVAL			5
Year Installed	1952			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	8,400			8
Pump Motor or Standby Engine Mfr	G.E.			10
Year Installed	1956			11
Type	ELECTRIC			12
Horsepower	100			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	104TH AVENUE	30TH AVENUE	60TH STREET EAST	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1958	1969	1991	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	189	98	163	6
Total capacity in gallons	150,000	4,300,000	3,800,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	60TH STREET WEST	75TH STREET	80TH STREET	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1934	1978	1962	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	163	224	129	6
Total capacity in gallons	2,700,000	750,000	4,000,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	INDUSTRIAL PARK	WASHWATER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1983	1963	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	224	80	6
Total capacity in gallons	750,000	250,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	20.0000	20.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

### WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	T	1.000	70	0	0	0	70	1	
M	T	1.500	272	0	0	0	272	2	
M	T	2.000	2,387	0	0	0	2,387	3	
P	T	2.000	164	0	0	0	164	4	
M	T	3.000	150	0	0	0	150	5	
M	T	4.000	31,309	0	0	0	31,309	6	
P	T	4.000	10	0	0	0	10	7	
M	T	6.000	762,885	55	2,840	0	760,100	8	
P	T	6.000	5,554	309	0	0	5,863	9	
M	T	8.000	338,208	15,498	2,932	0	350,774	10	
P	T	8.000	13,964	5,867	25	0	19,806	11	
M	T	10.000	13,616	0	0	0	13,616	12	
M	T	12.000	209,971	1,786	1,290	0	210,467	13	
P	T	12.000	13,657	3,550	0	0	17,207	14	
M	T	14.000	8,311	0	0	0	8,311	15	
M	T	16.000	167,979	240	0	0	168,219	16	
P	T	16.000	4,812	1,752	0	0	6,564	17	
M	T	18.000	2,576	0	0	0	2,576	18	
M	T	20.000	3,701	0	0	0	3,701	19	
A	T	24.000	7,892	0	0	0	7,892	20	
M	T	24.000	55,085	151	1,347	0	53,889	21	
P	T	24.000	4,636	0	0	0	4,636	22	
M	T	30.000	2,157	298	0	0	2,455	23	
M	S	36.000	0	0	0	0	0	24	
M	T	36.000	8,325	1,377	0	0	9,702	25	
<b>Total Within Municipality</b>			<b>1,657,691</b>	<b>30,883</b>	<b>8,434</b>	<b>0</b>	<b>1,680,140</b>		
<b>Total Utility</b>			<b>1,657,691</b>	<b>30,883</b>	<b>8,434</b>	<b>0</b>	<b>1,680,140</b>		

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	9,106	0	5	0	9,101		1
M	0.750	10,393	0	1	0	10,392		2
L	0.750	121	0	0	0	121		3
L	1.000	163	0	0	0	163		4
M	1.000	4,976	302	0	0	5,278		5
M	1.500	587	6	4	0	589		6
L	1.500	71	0	0	0	71		7
L	2.000	51	0	0	0	51		8
M	2.000	485	4	0	0	489		9
M	3.000	95	0	0	0	95		10
M	4.000	151	3	1	0	153		11
M	6.000	178	3	0	0	181		12
M	8.000	91	6	0	0	97		13
M	10.000	5	0	0	0	5		14
M	12.000	11	2	0	0	13		15
M	16.000	1	0	0	0	1		16
<b>Total Utility</b>		<b>26,485</b>	<b>326</b>	<b>11</b>	<b>0</b>	<b>26,800</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	24,392	600	853	18	<b>24,157</b>	1,483	1
0.750	1,492	205	58	10	<b>1,649</b>	187	2
1.000	742	0	23	(2)	<b>717</b>	88	3
1.500	510	0	14	6	<b>502</b>	62	4
2.000	541	2	17	1	<b>527</b>	89	5
3.000	85	0	0	2	<b>87</b>	48	6
4.000	58	0	0	1	<b>59</b>	30	7
6.000	55	0	0	1	<b>56</b>	35	8
8.000	5	0	0	0	<b>5</b>	4	9
10.000	1	0	0	0	<b>1</b>	1	10
<b>Total:</b>	<b>27,881</b>	<b>807</b>	<b>965</b>	<b>37</b>	<b>27,760</b>	<b>2,027</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	23,045	966	4	22	0	120	<b>24,157</b>	1
0.750	910	533	9	15	0	182	<b>1,649</b>	2
1.000	166	436	11	22	0	82	<b>717</b>	3
1.500	20	375	16	25	0	66	<b>502</b>	4
2.000	8	394	19	45	2	59	<b>527</b>	5
3.000	0	51	7	17	0	12	<b>87</b>	6
4.000	0	19	9	23	1	7	<b>59</b>	7
6.000	0	11	8	6	12	19	<b>56</b>	8
8.000	0	0	1	1	3	0	<b>5</b>	9
10.000	0	0	1	0	0	0	<b>1</b>	10
<b>Total:</b>	<b>24,149</b>	<b>2,785</b>	<b>85</b>	<b>176</b>	<b>18</b>	<b>547</b>	<b>27,760</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	2,783	65	10		2,838	2
<b>Total Fire Hydrants</b>	<b>2,783</b>	<b>65</b>	<b>10</b>	<b>0</b>	<b>2,838</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	1,420
Number of distribution system valves end of year:	4,965
Number of distribution valves operated during year:	1,028

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## WATER OPERATING SECTION FOOTNOTES

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

Row 1 - Master Meter was newly set on 9/28/98. No consumption occurred until 1999. Revenue is for base charges only.

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## WATER OPERATING SECTION FOOTNOTES

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

#### \*\*\*Pumping:

Acct 623 Fuel or Power - This expense increased 18% or \$68,824 from 1997 levels due to more electrical usage during the production plant construction and pump conversions.

Acct 631 Maint. of Structures & Improvements - These expenses increased 71% or \$15,494 due to a \$6,805 increase in HVAC repairs for 1998 plus an additional \$8,540 of labor costs being charged to this account.

Acct 633 Maint. of Pumping Equipment - Expenses in this account increased 34% or \$14,812. Pump maintenance and repair parts increased due to repairs made. Also labor allocated to this account increased \$5,479.

#### \*\*\*Water Treatment Expenses:

Acct 641 Chemicals - Costs increased 25% or \$20,521 due to increased turbidity of raw water and decreased lake levels. This resulted in \$9,046 additional of aluminum sulfate and \$4,816 additional of potassium permanganate being used over 1997 expense levels.

Acct 652 Maint. of Water Treatment Equipment - Expenses decreased 32% or \$30,265 due to a decrease in repair and replacement costs. Repairs were made to the East Plant flocculators for \$36,350 in 1997.

#### \*\*\*Transmission & Distribution Expenses:

Acct 665 Miscellaneous Expenses - Expenses decreased 14% or \$51,522. This resulted from decreased expenses in several areas. Redirection of labor to functional accounts decreased 1998 labor expenses by \$35,887. Transportation depreciation decreased \$4,970 due to reassignment of vehicles to sanitary sewer maintenance operations. Depreciation expense also decreased \$5,655 due to the gain on the sale of several pieces of equipment in relation to their fully depreciated book values. Maintenance expenses on transportation equipment decreased \$6,255 in 1998 from 1997 levels. Transferred building expenses decreased \$7,009 from 1997 levels due to additional costs in 1997 due to relocation to the new Water Service Centre. Other materials and supplies also decreased \$3,064.

Acct 671 Maint. of Structures - Expenses in this account for 1998 are zero as the Distribution Building Service Centre was sold in 1997. This reduced expenses by \$47,022 in this account.

Acct 672 Maint. of Reservoirs & Standpipes - Expenses increased 125% or \$157,208. In 1997 the interior and exterior of an elevated tank was painted which cost \$78,400. In 1998 the interior of two large ground storage tanks were painted at a cost of \$222,046. Additional engineering charges were incurred in 1998 to coordinate the painting work.

Acct 675 Maint. of Services - Expenses decreased 22% or \$16,079. Less effort was required in 1998 over 1997. Part of this was due to milder weather resulting in less of a thawing effort. Labor costs decreased \$10,156 which included \$3,103 of overtime expense. Street repairs decreased \$4,990 and service repair parts decreased \$3,808.

Acct 676 Maint. of Meters - Expenses decreased 57% or \$20,675. Less repair parts were purchased in 1998 and existing stocks were utilized.

#### \*\*\*Administrative & General Expense

Acct 923 Outside Services Employed - Expenses decreased 17% or \$18,935. Engineering services decreased \$13,063 from 1997 levels due to the completion of updates to the water system G.I.S. maps.

Acct 925 Injuries & Damages - Expenses increased 39% or \$21,676. Neither

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### WATER OPERATING SECTION FOOTNOTES

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1997 nor 1998 were good years for worker's compensation injuries. Medical expenses in 1998 increased by \$29,078 due to a shoulder surgery, back injury, knee surgery, hernia surgery, and a PPD payment on a prior year's

knee injury. General claims expense decreased by \$7,428.

Acct 926 Employee Pensions & Benefits - Expenses decreased 3% or \$12,773. More fringe benefits were capitalized in 1998 vs. 1997 which reduced expenses.

Acct 928 Regulatory Commission Expenses - Expenses increased 7798% or \$12,944 due to the rate case filing, production plant construction work, and the Bristol acquisition. These items required work by the PSC and we are direct billed for these services.

Acct 930 Miscellaneous General Expenses - Expenses increased 104% or \$20,334. Public relations materials expense increased \$17,668 due to costs associated with the sesquicentennial hydrant painting contest. Also safety supplies expense increased \$1,551 due to confined space training for employees in accordance with OSHA guidelines.

Acct 932 Maint. of General Plant - The 1998 expense is zero due to the sale of the building in 1998.

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

Line 8, Other tax rate - Local, includes:

Library	.953
Museum	.162

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**WATER OPERATING SECTION FOOTNOTES**

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**Water Utility Plant in Service (Page W-08)**

## Adjustments (column F):

Acct 391 Transfer equipment to Engineering Services fund (\$2,531.35).  
Acct 391.1 Transfer equipment from sewerage unit fund \$148.00.  
Acct 392 Transfer vehicles (3) to sewerage unit fund (\$65,729.50);  
transfer vehicle from sewerage unit fund \$37,556.50.  
Acct 397 Transfer radio to Engineering Services fund (\$473.66).

## Additions (column C):

Acct 321 Floor grating at 60th Street booster station.  
Acct 323 Portable emergency generator for booster stations.  
Acct 340 Land purchased for future water storage tank site.  
Acct 342 Altitude valve installed at industrial park elevated tank.  
Acct 391.1 Color laser printer \$7,750.00; computer \$849.00; backup power  
supply \$707.02; computer software \$12,535.00.  
Acct 392 Tandem axle dump truck \$73,758.00; 1998 Chevy Blazer \$26,577.13;  
1998 GMC pickup with plow \$21,902.00; 1998 Ford 1/2 ton pickup \$17,629.00.  
Acct 394 Personnel lift \$4,959.00; pipe locators (3) \$2,040.00; loadmaster  
trailer \$895.00; meter diagnostic tool \$508.50.  
Acct 396 Forklift truck \$17,372.82.

## Retirements (column E):

Acct 321 West filter plant retirements \$40,605.50; west filter plant assets  
removed from service \$455,360.71.  
Acct 325 West filter plant retirements \$795,831.12.  
Acct 328 West filter plant retirements \$304,324.98.  
Acct 331 West filter plant retirements \$72,249.88; west filter plant assets  
removed from service \$671,661.65.  
Acct 332 West filter plant retirements \$974,630.88; west filter plant  
assets removed from service \$2,370.78.  
Acct 392 1982 Ford LTS 8000 dump truck \$51,899.00; 1985 Jeep J20 pickup  
truck  
\$9,674.00; 1988 Dodge pickup truck \$12,046.95; 1991 Dodge pickup truck  
\$12,520.00.  
Acct 394 Routine retirements of shop equipment \$7,244.69.  
Acct 396 JCB tractor/loader/backhoe \$41,235.00; pavement breaker \$592.00.  
Acct 397.1 West filter plant retirements \$127,717.96.

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**Accumulated Provision for Depreciation - Water (Page W-10)**

Acct 328 Other Pumping Equipment has a negative balance due to the large  
asset retirement of \$304,325, representing the production plant upgrade.  
These assets were determined to be fully depreciated so when the same amount  
was debited to the accumulated depreciation account for the asset class, a  
debit balance of \$45,426 resulted. The PSC has addressed this matter in the  
new depreciation rates authorized on August 7, 1998. Additional  
depreciation of \$12,000 per year has been authorized for asset class 328 for  
a five year period beginning January 1, 1999.

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## WATER OPERATING SECTION FOOTNOTES

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### Pumping & Power Equipment (Page W-15)

Highlift Pump #1 has a backup De Laval motor, installed in 1987, Natural Gas with 400 horsepower. This was retired in 1998.

Highlift Pump #5 has a backup De Laval motor, installed in 1965, Natural Gas with 800 horsepower. This was retired in 1998.

Kenosha Water Utility also has 2 backup Morley-Murphy generators, installed in 1991, diesel powered with 1490 horsepower, which can be used as standby power for the entire plant. This was converted from 4160 volts to 480 volts and relocated to the new facility.

In the 1998 Production Plant upgrade five new lowlift pumps were installed. Pump VFD 112, VFD 113 and VFD 121 are 300 horsepower and are used for pumping raw water to the micro membrane filtration units. Pumps VFD 131 and VFD 132 pump raw water to the sand filter plant.

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### Reservoirs, Standpipes & Water Treatment (Page W-16)

Filter type "Pressure" is a Microfiltration System.

The summer capacity is 20 mgd while winter capacity is 10 mgd, due to the change in the viscosity because of the water temperature.

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### Water Mains (Page W-17)

In 1998, 53% of all main added to our records was donated to the Utility by developers. This means that construction is done according to Utility standards. After inspection it is formally accepted by the Board of Water Commissioners. It is added to our book at the installation cost incurred by the developer. These types of installations generally have no assessments levied.

Water main installations by the Utility are assessed to benefitting property owners. Assessments are made and notice given as required by Wisconsin State Statute 66.60. Rates are set by the Board of Water Commissioners. Rates are also on file with the Wisconsin Public Service Commission. Assessments are based on the front footage of the property. A side lot exemption of 150 feet is allowed for corner lots.

Assessments are deferred on land zoned agricultural and land not currently within the assessment authority of the Utility, i.e. land outside the city limits. 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. In November of each year unpaid assessments are placed on the tax roll as special assessments for collection.

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## WATER OPERATING SECTION FOOTNOTES

### Water Services (Page W-18)

Fees collected for services are governed by Rate Tariff CZ-1. Fees are paid when installation is requested by the customer. In 1998, 53 services were added by customer request with \$31,407.00 collected. Due to the advent of developers agreements, the Utility processes very few assessments for connections. These are also priced according to CZ-1. 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. In November of each year unpaid assessments are placed on the tax roll as special assessments for collection.

If a connection is installed by a developer, the connections are added to the Utility's asset records at the installation cost as identified by the developer. If this is not available, they are added at the Utility's average cost for that size fo connection. The following connections were added under developer agreements in 1998:

Crawford Subdivision, 54th Avenue north of 81st Street

- . 1 1" connection
- . 2 1.5" connections

Greystone, 46th/47th Avenues at 76th/78th Streets

- . 23 1" connections

Greenwood Heights, 85th Place east of 43rd Avenue

- . 4 1" connections

Southport Plaza, Phase 1

- . 1 8" connection
- . 1 12" connection

Tirabassi, 86th Street west of 43rd Avenue

- . 9 1" connections

White Caps 3

- . 119 1" connections

White Caps 4

- . 113 1" connections

The total donated connections was 273 valued at \$150,371.23.

### Meters (Page W-19)

50 hydrant meters not included.

Commercial includes irrigation meters.

Meters in service by customer class as of 12/31/98 comes from a count of active customers from our billing system.

### Hydrants and Distribution System Valves (Page W-20)

The Utility plans to exercise 50% of the hydrants and valves each year. The number of valves and hydrants operated during the year were less than anticipated for several reasons. The number of man hours available for this is related inversely to increased demands on emergency and time important repairs such as sanitary sewer repairs. Also employee vacancies created less overall available man hours.