



3013 (02-05-09)

**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, 2008

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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.*

## GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

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## SIGNATURE PAGE

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

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      04/01/2009  
(Date)

GENERAL MANAGER  
(Title)

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## IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** KENOSHA WATER UTILITY

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

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

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.kenoshawater.org

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

**Name:** CATHY BRNAK

**Title:** DIRECTOR OF BUSINESS SERVICES

**Office Address:**

4401 GREEN BAY ROAD  
KENOSHA, WI 53144

**Telephone:** (262) 653 - 4312

**Fax Number:** (262) 653 - 4320

**Email Address:** cbrnak@kenosha.org

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

**Name:** DONALD K HOLLAND

**Title:** CHAIRMAN OF BOARD OF WATER COMMISSIONERS

**Office Address:**

4401 GREEN BAY ROAD  
KENOSHA, WI 53144

**Telephone:** (262) 653 - 4300

**Fax Number:**

**Email Address:** hollandeng@wi.rr.com

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

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

**Name:** KATHRYN M DINELLI

**Title:** SENIOR MANAGER

**Office Address:** CLIFTON GUNDERSON LLP

222 MAIN STREET  
P.O. BOX 1347  
RACINE, WI 53401

**Telephone:** (262) 637 - 9351 EXT

**Fax Number:** (262) 637 - 0734

**Email Address:** katie.dinelli@cliftoncpa.com

**Date of most recent audit report:** 4/30/2008

**Period covered by most recent audit:** YEAR ENDED 12/31/2007

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## IDENTIFICATION AND OWNERSHIP

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

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**Name:** CATHY BRNAK

**Title:** DIRECTOR OF BUSINESS SERVICES

**Office Address:**

4401 GREEN BAY RD.  
KENOSHA, WI 53144

**Telephone:** (262) 653 - 4312

**Fax Number:** (262) 653 - 4320

**Email Address:** cbrnak@kenosha.org

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**Name:** DAVID LEWIS

**Title:** DIRECTOR OF WATER PRODUCTION

**Office Address:**

100 51ST PL.  
KENOSHA, WI 53140

**Telephone:** (262) 653 - 4331

**Fax Number:** (262) 653 - 4362

**Email Address:** dave.lewis@kenoshawater.org

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**Name:** EDWARD ST. PETER

**Title:** GENERAL MANAGER

**Office Address:**

4401 GREEN BAY ROAD  
KENOSHA, WI 53144-1716

**Telephone:** (262) 653 - 4305

**Fax Number:** (262) 653 - 4320

**Email Address:** ed.st.peter@kenoshawater.org

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**Name:** KERRY GLOSS

**Title:** DIRECTOR OF OPERATIONS

**Office Address:**

7834 3RD AVENUE  
KENOSHA, WI 53143

**Telephone:** (262) 653 - 4349

**Fax Number:** (262) 653 - 4340

**Email Address:** kgloss@kenosha.org

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**Name:** ROBERT CARLSON

**Title:** DIRECTOR OF ENGINEERING

**Office Address:**

4401 GREEN BAY RD.  
KENOSHA, WI 53144

**Telephone:** (262) 653 - 4310

**Fax Number:** (262) 653 - 4303

**Email Address:** bob.carlson@kenoshawater.org

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** ROGER FIELD

**Title:** DIRECTOR OF WATER DISTRIB AND SANITARY SEWER COLL

**Office Address:**

4401 GREEN BAY RD.  
KENOSHA, WI 53144

**Telephone:** (262) 653 - 4306

**Fax Number:** (262) 653 - 4303

**Email Address:** roger.field@kenoshawater.org

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**Name:** STEVE MILLS

**Title:** ASSISTANT GENERAL MANAGER

**Office Address:**

4401 GREEN BAY RD.  
KENOSHA, WI 53144

**Telephone:** (262) 653 - 4304

**Fax Number:** (262) 653 - 4303

**Email Address:** steve.mills@kenoshawater.org

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

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

- MR DONALD K HOLLAND, CHAIRMAN
  - MR PATRICK JULIANA
  - MR RAY MISNER
  - MR DON L MOLDENHAUER
  - MR ANTHONY NUDO
  - MR G. JOHN RUFFALO
- 

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

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

**Date of Ordinance:**

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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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**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)	10,992,475	11,056,978	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	5,951,061	5,393,200	2
Depreciation Expense (403)	1,910,449	1,560,848	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,804,637	1,693,071	5
<b>Total Operating Expenses</b>	<b>9,666,147</b>	<b>8,647,119</b>	
<b>Net Operating Income</b>	<b>1,326,328</b>	<b>2,409,859</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,326,328</b>	<b>2,409,859</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)	0	0	9
Interest and Dividend Income (419)	392,509	315,824	10
Miscellaneous Nonoperating Income (421)	1,543,641	971,444	11
<b>Total Other Income</b>	<b>1,936,150</b>	<b>1,287,268</b>	
<b>Total Income</b>	<b>3,262,478</b>	<b>3,697,127</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(172,400)	(172,400)	12
Other Income Deductions (426)	304,513	289,465	13
<b>Total Miscellaneous Income Deductions</b>	<b>132,113</b>	<b>117,065</b>	
<b>Income Before Interest Charges</b>	<b>3,130,365</b>	<b>3,580,062</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,445,679	1,208,235	14
Amortization of Debt Discount and Expense (428)	89,880	48,485	15
Amortization of Premium on Debt--Cr. (429)	39,700	0	16
Interest on Debt to Municipality (430)	27,384	28,825	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>1,523,243</b>	<b>1,285,545</b>	
<b>Net Income</b>	<b>1,607,122</b>	<b>2,294,517</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	59,385,657	57,439,273	20
Balance Transferred from Income (433)	1,607,122	2,294,517	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	348,133	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>60,992,779</b>	<b>59,385,657</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	10,992,475	0	10,992,475	1
<b>Total (Acct. 400):</b>	<b>10,992,475</b>	<b>0</b>	<b>10,992,475</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	5,951,061	0	5,951,061	2
<b>Total (Acct. 401-402):</b>	<b>5,951,061</b>	<b>0</b>	<b>5,951,061</b>	
<b>Depreciation Expense (403):</b>				
Derived	1,910,449	0	1,910,449	3
<b>Total (Acct. 403):</b>	<b>1,910,449</b>	<b>0</b>	<b>1,910,449</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	1,804,637	0	1,804,637	5
<b>Total (Acct. 408):</b>	<b>1,804,637</b>	<b>0</b>	<b>1,804,637</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>1,326,328</b>	<b>0</b>	<b>1,326,328</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
MAINS & CONNECTIONS	4,385	0	4,385	11
SPECIAL REDEMPTION	220,649	0	220,649	12
DEPRECIATION	42,387	0	42,387	13
RENEWAL & REPLACEMENT	41,999	0	41,999	14
TAX FUND	62,220	0	62,220	15
INVESTMENT ACCOUNT	20,869	0	20,869	16
<b>Total (Acct. 419):</b>	<b>392,509</b>	<b>0</b>	<b>392,509</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	17
OJA GRANT FOR SECURITY SYSTEM	0	30	30	18
CONTRIBUTED PLANT WATER MAINS	0	1,043,447	1,043,447	19
CONTRIBUTED PLANT SERVICES	0	331,010	331,010	20
CONTRIBUTED PLANT HYDRANTS	0	150,051	150,051	21
MISCELLANEOUS NON OPERATING REVENUE (44681)	19,103		19,103	22
<b>Total (Acct. 421):</b>	<b>19,103</b>	<b>1,524,538</b>	<b>1,543,641</b>	
<b>TOTAL OTHER INCOME:</b>	<b>411,612</b>	<b>1,524,538</b>	<b>1,936,150</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(172,400)	0	(172,400)	23
<b>Total (Acct. 425):</b>	<b>(172,400)</b>	<b>0</b>	<b>(172,400)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	304,513	304,513	24
NONE	0		0	25
<b>Total (Acct. 426):</b>	<b>0</b>	<b>304,513</b>	<b>304,513</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(172,400)</b>	<b>304,513</b>	<b>132,113</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	1,445,679	0	1,445,679	26
<b>Total (Acct. 427):</b>	<b>1,445,679</b>	<b>0</b>	<b>1,445,679</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
BOND REFUNDING AMORTIZATION	52,531	0	52,531	27
BOND DISCOUNT EXPENSE	25,272	0	25,272	28
BOND ISSUANCE EXPENSE	12,077		12,077	29
<b>Total (Acct. 428):</b>	<b>89,880</b>	<b>0</b>	<b>89,880</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
2008 WATER BOND PREMIUM	39,700		39,700	30
<b>Total (Acct. 429):</b>	<b>39,700</b>	<b>0</b>	<b>39,700</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	27,384	0	27,384	31
<b>Total (Acct. 430):</b>	<b>27,384</b>	<b>0</b>	<b>27,384</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	32
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>INTEREST CHARGES</b>				
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE	0		0	33
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>1,523,243</b>	<b>0</b>	<b>1,523,243</b>	
<b>NET INCOME:</b>	<b>387,097</b>	<b>1,220,025</b>	<b>1,607,122</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	40,567,069	18,818,588	59,385,657	34
<b>Total (Acct. 216):</b>	<b>40,567,069</b>	<b>18,818,588</b>	<b>59,385,657</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	387,097	1,220,025	1,607,122	35
<b>Total (Acct. 433):</b>	<b>387,097</b>	<b>1,220,025</b>	<b>1,607,122</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE	0		0	36
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE	0		0	37
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215	0		0	38
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE	0		0	39
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>40,954,166</b>	<b>20,038,613</b>	<b>60,992,779</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	10,992,475	0	0	0	<b>10,992,475</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>10,992,475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,992,475</b>	

## DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	2,176,668	(497,875)	<b>1,678,793</b>	1
Electric operating expenses	0	0	<b>0</b>	2
Gas operating expenses	0	0	<b>0</b>	3
Heating operating expenses	0	0	<b>0</b>	4
Sewer operating expenses	0	355,285	<b>355,285</b>	5
Merchandising and jobbing	0	0	<b>0</b>	6
Other nonutility expenses	0	39,673	<b>39,673</b>	7
Water utility plant accounts	0	97,462	<b>97,462</b>	8
Electric utility plant accounts	0	0	<b>0</b>	9
Gas utility plant accounts	0	0	<b>0</b>	10
Heating utility plant accounts	0	0	<b>0</b>	11
Sewer utility plant accounts	0	0	<b>0</b>	12
Accum. prov. for depreciation of water plant	0	0	<b>0</b>	13
Accum. prov. for depreciation of electric plant	0	0	<b>0</b>	14
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	15
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	16
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	17
Clearing accounts	0	0	<b>0</b>	18
All other accounts	0	5,455	<b>5,455</b>	19
<b>Total Payroll</b>	<b>2,176,668</b>	<b>0</b>	<b>2,176,668</b>	

### FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	35.3	1
Electric		2
Gas		3
Sewer	45.6	4

**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)	107,041,474	104,071,819	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	24,889,708	22,871,000	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>82,151,766</b>	<b>81,200,819</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	18,000	18,000	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>18,000</b>	<b>18,000</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	75,770	86,376	8
Sinking Funds (125)	0		9
Depreciation Fund (126)	0		10
Other Special Funds (128)	0		11
<b>Total Other Property and Investments</b>	<b>93,770</b>	<b>104,376</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	892,154	454,887	12
Special Deposits (134)	0		13
Working Funds (135)	650	650	14
Temporary Cash Investments (136)	9,564,500	3,500,000	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,221,403	1,211,341	17
Other Accounts Receivable (143)	10,654	13,945	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	566,777	659,740	20
Plant Materials and Operating Supplies (154)	349,544	367,351	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	75,498	62,498	25
Interest and Dividends Receivable (171)	18,902	30,483	26
Accrued Utility Revenues (173)	1,213,611	1,214,189	27
Miscellaneous Current and Accrued Assets (174)	12,348	24,105	28
<b>Total Current and Accrued Assets</b>	<b>13,926,041</b>	<b>7,539,189</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	636,197	258,927	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
<b>Total Deferred Debits</b>	<b>636,197</b>	<b>258,927</b>	
<b>Total Assets and Other Debits</b>	<b>96,807,774</b>	<b>89,103,311</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)	1,245,833	1,235,844	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	60,992,779	59,385,657	37
<b>Total Proprietary Capital</b>	<b>62,238,612</b>	<b>60,621,501</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	22,590,000	22,405,000	38
Advances from Municipality (223)	384,736	407,662	39
Other Long-Term Debt (224)	5,000,000	0	40
<b>Total Long-Term Debt</b>	<b>27,974,736</b>	<b>22,812,662</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	170,953	148,329	42
Payables to Municipality (233)	411,555	572,339	43
Customer Deposits (235)	1,474	1,474	44
Taxes Accrued (236)	1,692,332	1,579,140	45
Interest Accrued (237)	323,556	101,791	46
Tax Collections Payable (241)	6	76	47
Miscellaneous Current and Accrued Liabilities (242)			48
<b>Total Current and Accrued Liabilities</b>	<b>2,599,876</b>	<b>2,403,149</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	796,949	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	3,197,601	3,265,999	51
<b>Total Deferred Credits</b>	<b>3,994,550</b>	<b>3,265,999</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>96,807,774</b>	<b>89,103,311</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>First of Year:</b>					
Total Utility Plant - First of Year	104,071,819	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	81,295,140	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	25,324,022	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	2,371				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	419,941				8
<b>Total Utility Plant</b>	<b>107,041,474</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 - Financed by Utility Operations or by the Municipality (111.1)	19,881,017	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	5,006,320	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)	2,371				12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>24,889,708</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>82,151,766</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT  
ON UTILITY PLANT FINANCED BY UTILITY OPERATION  
OR BY THE MUNICIPALITY (ACCT. 111.1)**

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	18,164,163				<b>18,164,163</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	1,910,449				<b>1,910,449</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	108,925				<b>108,925</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
FUNCTIONAL EXPENSE ACCOUNTS	87,472				<b>87,472</b>	<b>9</b>
Salvage	34,773				<b>34,773</b>	<b>10</b>
Other credits (specify):						<b>11</b>
BEGINNING BALANCE CORECTION	1,452				<b>1,452</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>2,143,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,143,071</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	419,126				<b>419,126</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
TRANSFER TO SEWER FUND	3,595				<b>3,595</b>	<b>21</b>
GAIN/LOSS ON SALE	3,496				<b>3,496</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>426,217</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>426,217</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>19,881,017</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,881,017</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

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

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	4,704,466				<b>4,704,466</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	304,513				<b>304,513</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	865				<b>865</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>305,378</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>305,378</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	1,046				<b>1,046</b>	18
Cost of removal	0				<b>0</b>	19
Other debits (specify):						20
BEGINNING BALANCE CORRECTION	2,478				<b>2,478</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>3,524</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,524</b>	25
<b>Balance end of year (111.2)</b>	<b>5,006,320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,006,320</b>	26
<b>Footnotes</b>						27

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

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

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

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

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

## 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)	349,544	367,351	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>349,544</b>	<b>367,351</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>				
1998 Bond Refunding Notes discount expense	25,272	428	0	1
1998 Bond Refunding Notes issuance expense	9,678	428	0	2
2008 BOND REFUNDING NOTES ISSUANCE EXPENSE	2,399	428	48,151	3
Amortization of Loss on Refunding	5,632	428	588,046	4
<b>Total</b>			<b>636,197</b>	
<b>Unamortized premium on debt (251)</b>				
2008 BOND REFUNDING NOTE PREMIUM	46,899	428	796,949	5
<b>Total</b>			<b>796,949</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.

Particulars (a)	Amount (b)	
Balance first of year	1,235,844	1
<b>Changes during year (explain):</b>		
INSTALL HYDRANT AT COMPOST SITE	9,989	2
<b>Balance end of year</b>	<b><u>1,245,833</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Water Revenue Refunding Bonds	05/15/1998	12/01/2018	4.82%	0	1
2008 WATER REVENUE BONDS	09/04/2008	12/01/2018	4.52%	22,590,000	2
<b>Total Bonds (Account 221):</b>				<b>22,590,000</b>	

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

- |  |
|--|
| <ol style="list-style-type: none"> <li>1. Report each class of debt included in Accounts 223, 224 and 231.</li> <li>2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.</li> <li>3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.</li> </ol> |
|--|

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)	
<b>Advances from Municipality (223)</b>					
ADVANCE FROM MUNICIPALITY	04/01/1999	04/01/2019	6.66%	384,736	1
<b>Total for Account 223</b>				<b>384,736</b>	
<b>Other Long-Term Debt (224)</b>					
ADVANCE FROM SEWERAGE UNIT	07/14/2008	07/13/2018	3.50%	5,000,000	2
<b>Total for Account 224</b>				<b>5,000,000</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	1,579,140	1
<b>Accruals:</b>		
Charged water department expense	139,691	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
PSC REMAINDER ASSESSMENT	9,376	5
TAX EQUIVALENT FOR 2008	1,692,332	6
<b>Total Accruals and other credits</b>	<b>1,841,399</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	1,579,140	7
Social Security taxes	139,691	8
PSC Remainder Assessment	9,376	9
<b>Other (explain):</b>		
NONE		10
<b>Total payments and other debits</b>	<b>1,728,207</b>	
<b>Balance end of year</b>	<b>1,692,332</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2008 WATER REVENUE REFUNDING BONDS	0	316,802		<b>316,802</b>	1
1998 Water Revenue Refunding Bonds	94,671	1,041,377	1,136,048	0	2
<b>Subtotal</b>	<b>94,671</b>	<b>1,358,179</b>	<b>1,136,048</b>	<b>316,802</b>	
<b>Advances from Municipality (223)</b>					
WRS PAY OFF OF UNFUNDED OBLIGATION	7,120	27,384	27,750	<b>6,754</b>	3
<b>Subtotal</b>	<b>7,120</b>	<b>27,384</b>	<b>27,750</b>	<b>6,754</b>	
<b>Other Long-Term Debt (224)</b>					
ADVANCE FROM SEWERAGE UNIT	0	87,500	87,500	0	4
<b>Subtotal</b>	<b>0</b>	<b>87,500</b>	<b>87,500</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>101,791</b>	<b>1,473,063</b>	<b>1,251,298</b>	<b>323,556</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
LONG TERM PORTION OF ASSESSMENTS RECEIVABLE	75,770	2
<b>Total (Acct. 124):</b>	<b>75,770</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>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1,221,403	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>1,221,403</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
WATER MAIN ASSESSMENTS RECEIVABLE	10,654	* 14
<b>Total (Acct. 143):</b>	<b>10,654</b>	
<b>Receivables from Municipality (145):</b>		
TAXROLL COLLECTIONS	543,269	* 15
INSTALLATION OF HYDRANT AT COMPOST SITE	9,989	16
SNOW REMOVAL	12,059	* 17
MISCELLANEOUS	1,460	18
<b>Total (Acct. 145):</b>	<b>566,777</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
PREPAID VERSAPROBE METER READING MAINTENANCE CONTRACT	478	19
MICRO MEMBRANE FILTER REPLACEMENT AGREEMENT	63,523	20
PREPAID COMPUTER EQUIPMENT MAINTENANCE CONTRACTS	11,497	21
<b>Total (Acct. 165):</b>	<b>75,498</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		23
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		24
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		26
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PAYROLL PAYABLE	54,304	* 27
GENERAL AND HEALTH INSURANCE	349,905	* 28
FUEL PURCHASES	3,894	29
MISCELLANEOUS	3,452	30
<b>Total (Acct. 233):</b>	<b>411,555</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	2,586,006	* 31
CONTINGENT RETIREMENT SICK LEAVE LIABILITY	333,246	32
WORKERS COMPENSATION IBNR EXPENSE	123,890	33
ADVANCE CELL TOWER RENTAL PAYMENTS	5,760	34
OPEB LIABILITY	148,699	* 35
<b>Total (Acct. 253):</b>	<b>3,197,601</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

#### General footnotes

##### Other Deferred Credits - Account 253

In 2004, the Utility established a regulatory liability account as directed by the PSC in docket 05-US-105. The regulatory liability account removes the accumulated depreciation on contributed plant from the depreciation reserve for the utility financed plant. The initial balance of the account was \$3,448,005.79. This is being amortized over 20 years; the amount is \$172,400.29. The annual entry is a debit to Other Deferred Credits (account 253) and a credit to Miscellaneous Amortization (account 425).

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

##### Account 143 - Water Main Assessment Receivable

The current portion of water main and connection assessments is \$10,654.

##### Account 145 - Receivables from Municipality

Taxroll collections - \$543,269. This is the amount of delinquent water bills placed on the property tax bills issued by the City. This is done per WIS STATUTE 66.0809.

Snow Removal - \$12,059. This represents KWU charges to the City for payroll and employee benefits costs associated with snow removal on city streets. As of 12/31/08 the Utility had not been reimbursed.

##### Account 223 - Payables to Municipality

##### General and Health Insurance - \$349,905.

This includes unpaid health insurance claims of \$325,970. The balance represents KWU's share of general, property, and liability insurance and the administrative costs associated with them

##### Payroll Payable - \$54,304.

This represents the payroll for the last week of December, 2008 which had not been paid to the City as of 12/31/2008.

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	80,441,653	0	0	0	<b>80,441,653</b>	<b>1</b>
Materials and Supplies	358,447	0	0	0	<b>358,447</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	19,022,590	0	0	0	<b>19,022,590</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	2,672,206	0	0	0	<b>2,672,206</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>59,105,304</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,105,304</b>	
Net Operating Income	1,326,328	0	0	0	<b>1,326,328</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.24%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.24%</b>	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	2,758,406	0	0	0	<b>2,758,406</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	172,400	0	0	0	<b>172,400</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>2,586,006</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,586,006</b>	

## IMPORTANT CHANGES DURING THE YEAR

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

**1. Acquisitions.**

**2. Leaseholder changes.**

**3. Extensions of service.**

In 2008 the Utility received Contributions in Aid of Construction through assessments, donated infrastructure from developers, and donated material and excavation for services. The breakdown is as follows: \*

Donations from Developers	\$1,473,181
Water Main Assessments	15,262
Connection Assessments and Fees	21,890
Donated Excavation and Material	14,175
<b>Total</b>	<b>\$1,524,508</b>

Contributions donated by developers were as follows:

Subdivision	Water main	Connections	Hydrants
Sun Point Village	\$ 84,649	\$ 4,210	\$ 14,260
Parkview Heights	96,431	34,010	6,640
Riverwoods	267,416	56,390	58,820
Hunters Plaza	17,287	1,800	1,660
Stone Creek	332,469	81,335	23,220
Heritage Heights	229,933	117,200	45,450
<b>Total</b>	<b>\$1,028,185</b>	<b>\$294,946</b>	<b>\$150,050</b>

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

The Utility filed a Simplified Rate Case on November 5, 2008. A uniform 3% rate increase for general service, public fire protection, and wholesale service became effective December 31, 2008, pursuant to PSC order 2820-WQ-100 dated November 26, 2008. \*

Prior to that, the last rate increase became effective December 31, 2004, per PSC order 2820-WR-105. The rate increase granted a 6% rate of return on net investment rate base. The increase in water utility revenues results because of a 24% increase in gross plant investment and a 31% increase in operating expenses since the last full water rate case in 1998 based on a 1999 test year. The overall increase in rates was 12% for general service rates while public fire protection increased 3%. The proposed rates would increase annual revenues from water public utility service by \$1,039,281:

Water general service	\$769,755
Wholesale general service	243,842
Retail fire protection	12,941
Wholesale fire protection	12,743

Increases by customer by type were:

Kenosha retail	9%
Pleasant Prairie wholesale	23%
Bristol wholesale	14%
Somers wholesale	21%

Historic information related to this has been:

Year	Rate of Return	Authorized Rate	Rate Base	Net Operating Income
1999	7.41%	7.5%	47,256,282	3,500,518
2000	5.40%	7.5%	48,402,943	2,613,421
2001	5.06%	7.5%	49,021,198	2,479,058
2002	5.29%	7.5%	50,092,664	2,649,792
2003	4.88%	7.5%	51,957,787	2,533,466
2004	4.24%	7.5%	53,111,256	2,249,517
2005	6.61%	6.0%	53,663,554	3,545,980
2006	5.41%	6.0%	55,025,411	2,978,108
2007	4.13%	6.0%	57,729,121	2,386,865
2008	2.24%	6.0%	59,105,304	1,326,328

## IMPORTANT CHANGES DURING THE YEAR

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

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

On September 4, 2008, Water System Revenue Refunding Bonds, Series 2008 totaling \$22,590,000 were issued \* to refund Water System Revenue Refunding Bonds, Series 1998, other than the \$2,143,024 of the 1998 Bonds scheduled for mandatory sinking fund redemption on December 1, 2008, totaling \$21,246,600 including a 2% call premium on the outstanding principal balance of \$20,830,000.

The following amortization schedule applies to premium and issue costs associated with the 2008 issue:

	Premium	Issue Costs	Premium & Issue Costs
2008	\$ 29,520.76	\$ 1,783.63	\$ 27,737.13
2009	122,154.90	7,380.54	114,774.36
2010	114,610.87	6,924.74	107,686.13
2011	107,320.62	6,484.26	100,836.36
2012	99,206.41	5,994.01	93,212.40
2013	89,682.39	5,418.57	84,263.82
2014	77,307.44	4,670.88	72,636.56
2015	66,881.15	4,040.93	62,840.22
2016	56,028.78	3,385.23	52,643.55
2017	44,330.53	2,678.43	41,652.10
2018	29,605.90	1,788.78	27,817.12
Total	\$836,649.75	\$50,550.00	\$786,099.75

Remaining costs associated with the 1998 issue are being amortized as follows:

	1998 Loss Amortization	Additional Funds Required	Total Annual Amortization of Loss on Refinancing
2008	\$ 512.01	\$ 46,386.99	\$ 46,899.00
2009	4,233.96	383,587.53	387,821.49
2010	2,185.91	198,038.67	200,224.58
Total	\$6,931.88		\$634,945.07

On July 11, 2008, the Board of Water Commissioners authorized a loan in the amount of \$5,000,000 from the Sewerage Unit to the Water Unit. The term is five years (July 14, 2008 to July 13, 2013). Interest payments are made monthly. The rate is 3.5%. The entire principal amount is payable at the end of the term.

In 1999, the City of Kenosha reviewed the outstanding unfunded liability for Wisconsin Retirement (WRS) purposes. The City, of which the Utility is a part for WRS purposes, determined that it could realize a savings by issuing debt to pay off the unfunded obligation to the State. The unfunded obligation was on a 40 year repayment schedule with an 8% interest rate. The City issued a taxable General Obligation Bond for 20 years and paid off the unfunded liability in May 1999.

The water division of the Utility recorded an advance from the municipality (acct 223). The Advance from the Municipality will be handled like normal debt but with interest charged to account 430. The following is the debt schedule:

Date	Advance from Municipality	
	Repayment of WRS Payoff of Unfunded Liability Principal	Interest
10/01/1999		\$12,060.11
04/01/2000		18,090.16
10/01/2000		18,090.16
04/01/2001	\$15,284.03	18,090.16
10/01/2001		17,668.32
04/01/2002	16,074.58	17,668.32
10/01/2002		17,209.39
04/01/2003	17,128.65	17,209.39
10/01/2003		16,703.24
04/01/2004	18,182.72	16,703.24
10/01/2004		16,155.03
04/01/2005	19,236.79	16,155.03
10/01/2005		15,561.58
04/01/2006	20,290.86	15,561.58
10/01/2006		14,926.47
04/01/2007	21,608.45	14,926.47
10/01/2007		14,241.48
04/01/2008	22,926.04	14,241.48
10/01/2008		13,509.00
04/01/2009	24,507.15	13,509.00
10/01/2009		12,719.87
04/01/2010	26,088.25	12,719.87

**IMPORTANT CHANGES DURING THE YEAR**

Repo:	10/01/2010		11,827.65
.	04/01/2011	27,932.88	11,827.65
.	10/01/2011		10,827.34
.	04/01/2012	29,777.50	10,872.34
.	10/01/2012		9,853.96
.	04/01/2013	31,885.64	9,853.96
.	10/01/2014		8,763.46
.	04/01/2014	33,993.78	8,763.46
.	10/01/2014		7,600.88
.	04/01/2015	36,365.44	7,600.88
.	10/01/2015		6,288.09
.	04/01/2016	39,000.62	6,288.09
.	10/01/2016		4,880.16
.	04/01/2017	41,899.31	4,880.16
.	10/01/2017		3,367.60
.	04/01/2018	45,061.53	3,367.60
.	10/01/2018		1,740.88
.	04/01/2019	48,223.74	1,740.88
.		-----	-----
.		\$535,467.96	\$474,109.39

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

**7. Any additional matters.**

Government Accounting Standards Board (GASB) statements 43 (Financial Reporting for Post Employment Benefit Plans other than Pension Plans) and statement 45 (Accounting and Financial Reporting by Employers for Postemployment Benefit Plans Other Than Pensions) were implemented by the Utility effective January 1, 2008. These statements establish standards for the measurement, recognition, and display of postemployment benefits (OPEB) expense and related liabilities.

The Utility's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The net OPEB obligation of the water unit was determined to be \$148,699 at the end of 2008.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	10,538,716	10,672,033	1
<b>Total Sales of Water</b>	<b>10,538,716</b>	<b>10,672,033</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	120,076	112,315	2
Rents from Water Property (472 )	159,316	117,278	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	174,367	155,352	5
<b>Total Other Operating Revenues</b>	<b>453,759</b>	<b>384,945</b>	
<b>Total Operating Revenues</b>	<b>10,992,475</b>	<b>11,056,978</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	2,200	0	6
Pumping Expenses (620-633)	1,062,315	992,821	7
Water Treatment Expenses (640-652)	869,872	844,682	8
Transmission and Distribution Expenses (660-678)	2,160,841	1,743,396	9
Customer Accounts Expenses (901-906)	382,045	339,498	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	1,473,788	1,472,803	12
<b>Total Operation and Maintenance Expenses</b>	<b>5,951,061</b>	<b>5,393,200</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	1,910,449	1,560,848	13
Amortization Expense (404-407)		0	14
Taxes (408 )	1,804,637	1,693,071	15
<b>Total Other Operating Expenses</b>	<b>3,715,086</b>	<b>3,253,919</b>	
<b>Total Operating Expenses</b>	<b>9,666,147</b>	<b>8,647,119</b>	
<b>NET OPERATING INCOME</b>	<b>1,326,328</b>	<b>2,409,859</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. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

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 (460.1 )	13	4,130	5,900	1
Commercial (460.2 )	13	3,612	5,161	2
Industrial (460.3 )	1	471	673	3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>27</b>	<b>8,213</b>	<b>11,734</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	27,034	1,764,393	4,975,959	5
Commercial (461.2 )	3,290	979,048	2,199,242	6
Industrial (461.3 )	69	291,145	482,875	7
Public Authority (461.4 )	192	117,992	230,728	8
<b>Total Metered Sales to General Customers (461)</b>	<b>30,585</b>	<b>3,152,578</b>	<b>7,888,804</b>	
Private Fire Protection Service (462 )	417		136,951	9
Public Fire Protection Service (463 )	4		1,048,432	10
Other Water Sales (465 )	3	1,621	3,421	11
Sales for Resale (466 )	17	900,309	1,449,374	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>31,053</b>	<b>4,062,721</b>	<b>10,538,716</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 BRISTOL	7500 120TH AVE.	3,143	6,660	1
TOWN OF BRISTOL	7500 125TH AVE.	2,431	5,464	2
TOWN OF SOMERS	1201 22ND AVENUE	28,731	50,206	3
TOWN OF SOMERS	1820 12TH AVENUE	53,906	93,690	4
TOWN OF SOMERS	3000 12TH STREET	47,130	81,617	5
TOWN OF SOMERS	3801 GREEN BAY ROAD	5,039	9,978	6
TOWN OF SOMERS	3898 12TH STREET	9,622	17,433	7
TOWN OF SOMERS	4042 18TH STREET	717	2,698	8
TOWN OF SOMERS	4098 15TH STREET	8,924	16,272	9
TOWN OF SOMERS	6201 50TH STREET	116	749	10
VILLAGE OF PLEASANT PRAIRIE	8102 7TH AVENUE (06/04) #1	15,076	25,020	11
VILLAGE OF PLEASANT PRAIRIE	8102 7TH AVENUE (06/04) #2	335,142	525,659	12
VILLAGE OF PLEASANT PRAIRIE	8199 GREEN BAY RD (STAND BY)	4	969	13
VILLAGE OF PLEASANT PRAIRIE	8499 COOPER ROAD (STAND BY)	0	963	* 14
VILLAGE OF PLEASANT PRAIRIE	8501 7TH AVENUE (7/97)	374,725	585,283	15
VILLAGE OF PLEASANT PRAIRIE	8951 39TH AVENUE (STAND BY)	0	963	* 16
VILLAGE OF PLEASANT PRAIRIE	8501 7TH AVENUE (10/02)	15,603	25,750	17
<b>Total</b>		<b>900,309</b>	<b>1,449,374</b>	

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## SALES FOR RESALE (ACCT. 466)

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

#### General footnotes

Village metering points at 8499 Cooper Road and 8951 39th Ave are stand by meters with zero consumption for the year.

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## 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 or Fd-1)	976,672	1
NONE		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>		
Wholesale fire protection billed	71,760	4
<b>Total Public Fire Protection Service (463)</b>	<b>1,048,432</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	120,076	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>120,076</b>	
<b>Rents from Water Property (472):</b>		
CELL PHONE ANTENNAS ON WATER TANKS	159,316	7
<b>Total Rents from Water Property (472)</b>	<b>159,316</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
TURN ON CHARGES	2,090	9
HYDRANT PERMITS	6,508	10
METER RESETS	6,702	11
CHARGES TO MUNICIPALITY FOR STORMWATER ADMINISTRATION	52,980	12
OTHER MISCELLANEOUS REVENUES	2,137	13
BACTERIAL TESTS	1,870	14
Return on net investment in meters charged to sewer department	101,044	15
<b>Other (specify):</b>		
DAMAGED METERS	1,036	16
<b>Total Other Water Revenues (474)</b>	<b>174,367</b>	

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## OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Return on net investment in meters charged to sewer department is calculated at 6% of half of the average investment in meters. The amount charged in 2008 was \$101,044.

The Utility bills and collects fees charged by the City Stormwater Utility. In 2008, KWU charged the City \$52,980 for expenses incurred in conjunction with this activity.

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## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	2,200	0	9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
<b>Total Source of Supply Expenses</b>	<b>2,200</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	78,560	90,721	13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	745,672	692,486	16
Pumping Labor and Expenses (624)	102,969	98,085	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	16,817	9,873	19
Rents (627)	3,500	6,000	20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	35,971	37,240	22
Maintenance of Power Production Equipment (632)	449	1,467	23
Maintenance of Pumping Equipment (633)	78,377	56,949	* 24
<b>Total Pumping Expenses</b>	<b>1,062,315</b>	<b>992,821</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	76,875	70,947	25
Chemicals (641)	115,508	83,217	* 26
Operation Labor and Expenses (642)	254,883	241,983	27
Miscellaneous Expenses (643)	15,413	16,460	28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	31,556	31,984	31
Maintenance of Water Treatment Equipment (652)	375,637	400,091	32
<b>Total Water Treatment Expenses</b>	<b>869,872</b>	<b>844,682</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)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	109,555	95,115	* 33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	32,508	35,750	35
Meter Expenses (663)	77,201	74,232	36
Customer Installations Expenses (664)	26,052	40,260	* 37
Miscellaneous Expenses (665)	551,292	479,323	* 38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	31,623	32,220	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	302,335	47,418	* 42
Maintenance of Transmission and Distribution Mains (673)	788,479	639,553	* 43
Maintenance of Services (675)	155,398	206,298	* 44
Maintenance of Meters (676)	46,581	45,748	45
Maintenance of Hydrants (677)	39,817	47,479	46
Maintenance of Miscellaneous Plant (678)		0	47
<b>Total Transmission and Distribution Expenses</b>	<b>2,160,841</b>	<b>1,743,396</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	48
Meter Reading Expenses (902)	59,284	52,278	49
Customer Records and Collection Expenses (903)	322,761	287,220	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)			53
<b>Total Customer Accounts Expenses</b>	<b>382,045</b>	<b>339,498</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	170,279	161,665	55
Office Supplies and Expenses (921)	26,222	29,260	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	167,035	171,288	58
Property Insurance (924)	64,233	53,060	* 59
Injuries and Damages (925)	(4,278)	218,915	* 60
Employee Pensions and Benefits (926)	1,020,856	814,023	* 61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	29,441	24,592	64
Rents (931)		0	65
Maintenance of General Plant (932)		0	66
<b>Total Administrative and General Expenses</b>	<b>1,473,788</b>	<b>1,472,803</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>5,951,061</b>	<b>5,393,200</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

**Account 633 - Maintenance of Pumping Equipment**

This account increased 37.6% or \$21,428. This is primarily due to outside service fees paid to repair and rewire a pump motor. Similar expenses were not incurred in 2007.

**Account 641 - Water Treatment Chemicals**

This account increased 38.8% or \$32,291 due to price increases. The cost of hydrofluosilicic acid increased \$15,223 (59.4%), the cost of aluminum sulfate increased \$12,308 (44.4%), and the cost of corrosion inhibitor increased \$5,124 (48.1%).

**Account 660 - Transmission and Distribution Operation Supervision and Engineering**

This account increased 15.2% or \$14,440. \$13,644 is due to increased utilization of KWU engineering services.

**Account 664 - Customer installations Expenses**

This account decreased 35.3% or \$14,208. This is primarily due to decreases in utilization of outside services and KWU engineering services.

**Account 665 - Miscellaneous Transmission and Distribution Expenses**

This account increased 15.0% or \$71,969. \$46,328 of the increase is attributable to increased utilization of KWU engineering services. Expenses for fuel and vehicle maintenance increased \$12,338. Building maintenance and utility costs increased \$12,183.

**Account 672 - Maintenance of Distribution Reservoirs and Standpipes**

This account increased 537.6% or \$254,917 primarily due to expenses incurred to paint a 250,000 gallon elevated tank. No tanks were painted in 2007.

**Account 673 - Maintenance of Transmission and Distribution Mains**

This account increased 23.3% or \$148,926. The increase is primarily due to expenses incurred to repair the 50th Street bridge seawall.

**Account 675 - Maintenance of Services**

This account decreased 24.7% or \$50,900. Costs associated with street repairs decreased \$69,483. That cost reduction was partially offset by an increase in wages allocated to this activity.

**Account 924 - Property Insurance**

This account increased 21.1% or \$11,173 due to an increase in insurance claims expense.

**Account 925 - Injuries and Damages**

This account decreased 102.0% or \$223,193. This is primarily due to a decrease in workers compensation IBNR liability expense.

**Account 926 - Employee Pensions and Benefits**

This account increased 25.4% or \$206,833. This is primarily due to an increase in health insurance costs of \$204,959.

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### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		1,692,332	1,579,140	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		36,762	34,272	2
<b>Net property tax equivalent</b>		<b>1,655,570</b>	<b>1,544,868</b>	
Social Security		139,691	136,791	3
PSC Remainder Assessment		9,376	11,412	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>1,804,637</b>	<b>1,693,071</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 (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kenosha				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.173210				3
County tax rate	mills		3.818490				4
Local tax rate	mills		7.402230				5
School tax rate	mills		8.996260				6
Voc. school tax rate	mills		1.251750				7
Other tax rate - Local	mills		1.085850				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.727790</b>				<b>10</b>
Less: state credit	mills		1.443320				11
<b>Net tax rate</b>	mills		<b>21.284470</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.402230</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.248010</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>1.085850</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.736090</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.727790</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.824369</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.284470</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.546261</b>				<b>21</b>
Utility Plant, Jan. 1	\$	104,071,819	104,071,819				22
Materials & Supplies	\$	367,351	367,351				23
<b>Subtotal</b>	\$	<b>104,439,170</b>	<b>104,439,170</b>				<b>24</b>
Less: Plant Outside Limits	\$	5,975,469	5,975,469				25
<b>Taxable Assets</b>	\$	<b>98,463,701</b>	<b>98,463,701</b>				<b>26</b>
Assessment Ratio	dec.		0.979546				27
<b>Assessed Value</b>	\$	<b>96,449,724</b>	<b>96,449,724</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.546261</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>1,692,332</b>	<b>1,692,332</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	1,033,306					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>1,692,332</b>					<b>34</b>
Footnotes			*				35

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## PROPERTY TAX EQUIVALENT (WATER)

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

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

Other tax rate - local represents library and museum tax

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## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	1,136,363				1,136,363	5
Collecting and Impounding Reservoirs (312)	268,711				268,711	6
Lake, River and Other Intakes (313)	1,525,913				1,525,913	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	453,082				453,082	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>3,384,069</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,384,069</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	19,328				19,328	11
Structures and Improvements (321)	3,857,465		23,333		3,834,132	12
Other Power Production Equipment (323)	577,490				577,490	13
Electric Pumping Equipment (325)	3,835,961	12,274	31,480		3,816,755	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	8,647				8,647	16
<b>Total Pumping Plant</b>	<b>8,298,891</b>	<b>12,274</b>	<b>54,813</b>	<b>0</b>	<b>8,256,352</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	527,048				527,048	17
Structures and Improvements (331)	8,188,691	3,450			8,192,141	18
Sand or Other Media Filtration Equipment (332)	15,101,413			(13,836,043)	1,265,370	* 19
Membrane Filtration Equipment (333)				13,836,043	13,836,043	* 20
Other Water Treatment Equipment (334)					0	21
<b>Total Water Treatment Plant</b>	<b>23,817,152</b>	<b>3,450</b>	<b>0</b>	<b>0</b>	<b>23,820,602</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	314,897				314,897	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	6,161,632				6,161,632	24
Transmission and Distribution Mains (343)	26,431,220	1,286,873		(2,155)	27,715,938	* 25
Services (345)	446,717	56,874	1,775	(67)	501,749	* 26
Meters (346)	4,277,877	325,069	166,837		4,436,109	27
Hydrants (348)	3,444,918	139,348	7,162	(1,175)	3,575,929	* 28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>41,077,261</b>	<b>1,808,164</b>	<b>175,774</b>	<b>(3,397)</b>	<b>42,706,254</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	103,359	954	14,019		90,294	32
Computer Equipment (391.1)	354,446	2,165	66,045	(7,045)	283,521	* 33
Transportation Equipment (392)	1,024,806	112,372	15,711		1,121,467	34
Stores Equipment (393)	1,746				1,746	35
Tools, Shop and Garage Equipment (394)	273,992	28,509	32,813		269,688	36
Laboratory Equipment (395)	122,790	2,197			124,987	37
Power Operated Equipment (396)	478,333	76,175	55,240		499,268	38
Communication Equipment (397)	28,643		4,062		24,581	39
SCADA Equipment (397.1)	461,179	90,282			551,461	40
Miscellaneous Equipment (398)	161,499		649		160,850	41
<b>Total General Plant</b>	<b>3,010,793</b>	<b>312,654</b>	<b>188,539</b>	<b>(7,045)</b>	<b>3,127,863</b>	
<b>Total utility plant in service directly assignable</b>	<b>79,588,166</b>	<b>2,136,542</b>	<b>419,126</b>	<b>(10,442)</b>	<b>81,295,140</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>79,588,166</b>	<b>2,136,542</b>	<b>419,126</b>	<b>(10,442)</b>	<b>81,295,140</b>	

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

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

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

Account 392 - Transportation Equipment  
Tandem axle dump truck - \$90,298  
Minivan - \$22,074

**If Adjustments for any account are nonzero, please explain.**

Account 332 - Sand or Other Media Filtration Equipment  
Membrane filtration equipment moved to acct 333 - (\$13,836,643)

Account 333 - Membrane Filtration Equipment  
Membrane filtration equipment moved from acct 332 - \$13,386,643

Account 343 - Transmission and Distribution Mains  
Correction of prior year retirements - (\$2,155)

Account 345 - Services  
Correction of prior year retirements - (\$67)

Account 348 - Hydrants  
Correction of prior year retirements - (\$1,175)

Account 391.1 - Computer Equipment  
Equipment transferred to sewer unit - (\$7,045)

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	138,208				138,208	24
Transmission and Distribution Mains (343)	17,125,649	1,123,555		(1,397)	18,247,807	* 25
Services (345)	6,024,021	327,230		(910)	6,350,341	* 26
Meters (346)	0				0	27

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	438,832	150,051	1,046	(171)	587,666	* 28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>23,726,710</b>	<b>1,600,836</b>	<b>1,046</b>	<b>(2,478)</b>	<b>25,324,022</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>23,726,710</b>	<b>1,600,836</b>	<b>1,046</b>	<b>(2,478)</b>	<b>25,324,022</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>23,726,710</b>	<b>1,600,836</b>	<b>1,046</b>	<b>(2,478)</b>	<b>25,324,022</b>	

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

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

If Adjustments for any account are nonzero, please explain.

Account 343 - Transmission and Distribution Mains  
Correction of prior year retirements - (\$1,397)

Account 345 - Services  
Correction of prior year retirements - (\$910)

Account 348 - Hydrants  
Correction of prior year retirements - (\$171)

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## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	204,542	2.00%	22,727	1
Collecting and Impounding Reservoirs (312)	135,390	1.67%	4,487	2
Lake, River and Other Intakes (313)	680,169	1.67%	25,483	3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	54,234	1.33%	6,026	5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>1,074,335</b>		<b>58,723</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	548,691	2.00%	76,916	7
Other Power Production Equipment (323)	158,209	4.00%	23,100	8
Electric Pumping Equipment (325)	1,011,153	3.33%	127,418	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	4,748	4.00%	346	11
<b>Total Pumping Plant</b>	<b>1,722,801</b>		<b>227,780</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	2,207,679	2.00%	163,808	12
Sand or Other Media Filtration Equipment (332)	5,005,429	3.24%	35,708 *	13
Membrane Filtration Equipment (333)		5.56%	769,284 *	14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>7,213,108</b>		<b>968,800</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	1,763,694	1.86%	114,606	17
Transmission and Distribution Mains (343)	2,306,930	0.93%	251,774 *	18
Services (345)	317,516	2.09%	9,911 *	19
Meters (346)	955,835	5.00%	217,850	20
Hydrants (348)	895,846	1.59%	55,806 *	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>6,239,821</b>		<b>649,947</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	66,366	5.88%	5,694	24
Computer Equipment (391.1)	227,902	14.29%	23,377 *	25
Transportation Equipment (392)	631,921	12.86%	60,214 *	26
Stores Equipment (393)	1,359	5.88%	103	27
Tools, Shop and Garage Equipment (394)	206,578	5.88%	15,984	28
Laboratory Equipment (395)	60,505	5.88%	7,285	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					227,269	1
312					139,877	2
313					705,652	3
314					0	4
316					60,260	5
317					0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,133,058</b>	
321	23,333				602,274	7
323					181,309	8
325	31,480				1,107,091	9
326					0	10
328					5,094	11
	<b>54,813</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,895,768</b>	
331					2,371,487	12
332				(3,775,767)	1,265,370	* 13
333				3,775,767	4,545,051	* 14
334					0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,181,908</b>	
341					0	16
342					1,878,300	17
343				(2,155)	2,556,549	* 18
345	1,775			(67)	325,585	* 19
346	166,837		15,019		1,021,867	20
348	7,162		7,886	(1,175)	951,201	* 21
349					0	22
	<b>175,774</b>	<b>0</b>	<b>22,905</b>	<b>(3,397)</b>	<b>6,733,502</b>	
390					0	23
391	14,019				58,041	24
391.1	66,045			(3,595)	181,639	* 25
392	15,711		1,204	5,210	682,838	* 26
393					1,462	27
394	32,813		1,276		191,025	28
395					67,790	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	268,113	9.00%	26,412	* 30
Communication Equipment (397)	14,581	9.09%	2,419	31
SCADA Equipment (397.1)	427,969	10.00%	50,632	32
Miscellaneous Equipment (398)	8,804	5.88%	9,477	33
<b>Total General Plant</b>	<b>1,914,098</b>		<b>201,597</b>	
<b>Total accum. prov. directly assignable</b>	<b>18,164,163</b>		<b>2,106,847</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		34
<b>Total accum. prov. for depreciation</b>	<b>18,164,163</b>		<b>2,106,847</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396	55,240		9,388	(3,864)	<b>244,809</b>	* 30
397	4,062				<b>12,938</b>	31
397.1					<b>478,601</b>	32
398	649				<b>17,632</b>	33
	<b>188,539</b>	<b>0</b>	<b>11,868</b>	<b>(2,249)</b>	<b>1,936,775</b>	
	<b>419,126</b>	<b>0</b>	<b>34,773</b>	<b>(5,646)</b>	<b>19,881,011</b>	
					<b>0</b>	34
	<b>419,126</b>	<b>0</b>	<b>34,773</b>	<b>(5,646)</b>	<b>19,881,011</b>	

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

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**Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)**

**If Adjustments for any account are nonzero, please explain.**

Account 332 - Sand or Other Media Filtration Equipment  
Membrane filtration equipment moved to account 333 - (\$3,775,767)

Account 333 - Membrane Filtration Equipment  
Membrane filtration equipment moved from account 332 - \$3,775,767

Account 343 - Transmission and Distribution Mains  
Correction of prior year retirements - (\$2,155)

Account 345 - Services  
Correction of prior year retirements - (\$67)

Account 348 - Hydrants  
Correction of prior year retirements - (\$1,175)

Account 391.1 - Computer Equipment  
Equipment transferred to sewerage unit - (\$3,595)

Account 392 - Transportation Equipment  
Loss on sale of assets - \$368  
Correction of prior period errors - \$4,842

Account 396 - Power Operated Equipment  
Gain on sale of assets - (\$3,864)

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

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## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	105,704	1.86%	2,571	17
Transmission and Distribution Mains (343)	2,471,157	0.93%	164,480	* 18
Services (345)	2,112,195	2.09%	129,303	* 19
Meters (346)	0	0.00%		20
Hydrants (348)	15,410	1.59%	8,159	* 21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>4,704,466</b>		<b>304,513</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					108,275	17
343				(1,396)	2,634,241	* 18
345				(910)	2,240,588	* 19
346					0	20
348	1,046		865	(172)	23,216	* 21
349					0	22
	1,046	0	865	(2,478)	5,006,320	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,704,466</b>		<b>304,513</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>4,704,466</b>		<b>304,513</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	1,046	0	865	(2,478)	5,006,320	
					0	34
	1,046	0	865	(2,478)	5,006,320	

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

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

**If Adjustments for any account are nonzero, please explain.**

Account 343 - Transmission and Distribution Mains  
Correction of prior year retirements - (\$1,396)

Account 345 - Services  
Correction of prior year retirements - (\$910)

Account 348 - Hydrants  
Correction of prior year retirements - (\$172)

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

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## SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		395,798		395,798	1
February		375,661		375,661	2
March		378,713		378,713	3
April		382,678		382,678	4
May		420,929		420,929	5
June		434,779		434,779	6
July		510,497		510,497	7
August		571,338		571,338	8
September		458,861		458,861	9
October		438,967		438,967	10
November		381,361		381,361	11
December		387,949		387,949	12
<b>Total annual pumpage</b>	<b>0</b>	<b>5,137,531</b>	<b>0</b>	<b>5,137,531</b>	

## WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	5,137,531	1
Less: Gallons (000's) used in the treatment process:	434,404	2
Subtotal: Gallons (000's) entering distribution system:	<b>4,703,127</b>	3
Less: Gallons (000's) sold:	4,062,721	4
Gallons (000's) entering distribution system but not sold:	<b>640,406</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	42,895	7
Gallons (000's) used for fire protection:	7,500	8
Gallons (000's) used to prevent freezing of distribution system:	43	9
Gallons (000's) used for other system uses:	61	10
Subtotal Estimated Usage:	<b>50,499</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	12,006	13
Gallons (000's) lost due to service leaks or breaks:	50	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	250	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	<b>577,601</b>	17
Subtotal of Estimated Losses:	<b>589,907</b>	18
Percentage of water entering distribution system sold:	<b>86%</b>	19
Percentage of unaccounted for water:	<b>11%</b>	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	20,600	22
Date of maximum: 08/30/2008		23
Cause of maximum: hot, dry weather		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	9,740	25
Date of minimum: 11/23/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	8,716,788	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	165	32
Number of service breaks repaired this year:	30	33
Population served (estimate the number of individuals served):		34
Inside municipality?	95,910	35
Outside municipality?	1,988	36

## 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)
NONE					No

1

## 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)	
HARBOR INTAKE	3	0	8	24	1
LAKE MICHIGAN	1	4,200	35	42	2
LAKE MICHIGAN	2	4,150	40	48	3

## PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	30TH AVENUE, PUMP #1	30TH AVENUE, PUMP #2	30TH AVENUE, PUMP #3	1
Location	2040 30TH AVENUE	2040 30TH AVENUE	2040 30TH AVENUE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	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
Year Installed	1970	1982	1982	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	125	125	12
Footnotes				13
				14

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

**PUMPING & POWER EQUIPMENT**

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	58TH STREET, PUMP #4	75 ST & 88 AVE, PUMP #1	75 ST & 88 AVE, PUMP #2	1
Location	4841 58TH STREET	8798 75TH STREET	8798 75TH STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE-DEMING	PACO PUMP CO	PACO PUMP CO	5
Year Installed	2003	1988	1988	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	3,500	250	500	8
Pump Motor or Standby Engine Mfr	US ELECTRICAL MOTORS	U.S. MOTOR	U.S. MOTOR	9 10
Year Installed	1980	1988	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	15	25	13
Footnotes				14

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

### PUMPING & POWER EQUIPMENT

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

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

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

### PUMPING & POWER EQUIPMENT

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

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

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

### PUMPING & POWER EQUIPMENT

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

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

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

## RESERVOIRS, STANDPIPES & 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	122ND AVE	125TH AVE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1958	2007	1988	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	189	145	158	6
Total capacity in gallons (actual)	150,000	750,000	250,000	7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)				10
Points of application (wellhouse, central facilities, booster station, other)				11
Filters, type (gravity, pressure, other, none)				12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				13
Is a corrosion control chemical used (yes, no)?				14
Is water fluoridated (yes, no)?				15
Footnotes				16

## 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	30TH AVENUE	60TH STREET EAST	60TH STREET WEST	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3 4
Year constructed	1969	1991	1934	5
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	6 7
Elevation difference in feet (See Headnote 3.)	98	163	163	8 9
Total capacity in gallons (actual)	4,300,000	3,800,000	2,700,000	10 11
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)				13 14
Points of application (wellhouse, central facilities, booster station, other)				15 16 17
Filters, type (gravity, pressure, other, none)				18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20 21 22
Is a corrosion control chemical used (yes, no)?				23 24 25
Is water fluoridated (yes, no)?				26 27
Footnotes				28

## 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	75TH STREET	80TH STREET	CLEAN WATER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3 4
Year constructed	1978	1962	2000	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	224	129	1	9 10
Total capacity in gallons (actual)	750,000	4,000,000	2,500,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)				14 15
Points of application (wellhouse, central facilities, booster station, other)				16 17 18
Filters, type (gravity, pressure, other, none)				19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21 22 23
Is a corrosion control chemical used (yes, no)?				24 25
Is water fluoridated (yes, no)?				26 27
Footnotes				28

## 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	145		6
Total capacity in gallons (actual)	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	21.7000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes				15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.000	70				70	1	
M	D	1.500	272				272	2	
M	D	2.000	2,517				2,517	3	
P	D	2.000	164				164	4	
M	D	3.000	150				150	5	
M	D	4.000	30,197				30,197	6	
P	D	4.000	10				10	7	
M	D	6.000	720,455				720,455	8	
P	D	6.000	5,863				5,863	9	
M	D	8.000	387,621			(3,360)	384,261	10	
P	D	8.000	108,321	19,017			127,338	* 11	
M	D	10.000	13,616				13,616	12	
M	D	12.000	63,561	1,071			64,632	* 13	
M	T	12.000	160,866				160,866	14	
P	D	12.000	3,621	5,174			8,795	* 15	
P	T	12.000	34,270				34,270	16	
M	T	14.000	8,311				8,311	17	
M	T	16.000	172,870			2,250	175,120	* 18	
P	T	16.000	10,398	10,706			21,104	* 19	
M	T	18.000	2,576				2,576	20	
M	T	20.000	8,327				8,327	21	
A	T	24.000	7,892				7,892	22	
M	T	24.000	60,098	992			61,090	* 23	
P	T	24.000	4,636				4,636	24	
M	T	30.000	13,253				13,253	25	
M	S	36.000	0				0	26	
M	T	36.000	12,550				12,550	27	
M	T	48.000	370				370	28	
<b>Total Within Municipality</b>			<b>1,832,855</b>	<b>36,960</b>	<b>0</b>	<b>(1,110)</b>	<b>1,868,705</b>		
<b>Total Utility</b>			<b>1,832,855</b>	<b>36,960</b>	<b>0</b>	<b>(1,110)</b>	<b>1,868,705</b>		

## WATER MAINS

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### Water Mains (Page W-19)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Main installed by the Utility or its contractors is financed with Utility earnings. Assessments are levied if applicable. In the assessment process, the customer is given all legal notices regarding the installation. After installation, the customer has 30 days to pay interest free. If unpaid, interest accrues at 7.5% annually. Assessments are payable over 10 years if paid through the tax roll as special assessments. Assessments are deferred on land zoned agricultural. Assessments on land outside the City of Kenosha are recorded as hook up fees that are due upon attachment to the City.

In 2008 assessment collections totalled \$15,262. In addition the Utility accepted the following water mains from developers:

Subdivision	Footage	Size	Developer's Cost
Sun Pointe Village	10	8"	\$ 5,171
Sun pointe Village	1,644	12"	79,478
Parkview Heights	1,515	8"	56,510
Parkview Heights	615	12"	26,850
Parkview Heights	460	24"	13,070
Riverwoods	5,950	8"	249,403
Riverwoods	80	12"	7,022
Riverwoods	680	16"	10,990
Hunters Plaza	430	8"	17,287
Stone Creek	5,553	8"	170,486
Stone Creek	2,835	12"	97,869
Stone Creek	1,135	16"	64,115
Heritage Heights	5,559	8"	229,933

Total value of main accepted from developers is \$1,028,184.

#### Explain all reported Adjustments.

3,360 feet of 8" ductile iron distribution main should have been retired on 2007 report.

2,250 feet of 16" ductile iron transmission main was reported as retired on 2006 report in error.

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	8,835		35		8,800		1
L	0.750	107				107		2
M	0.750	10,371				10,371		3
L	1.000	159		1		158		4
M	1.000	7,720	314	5		8,029		5
M	1.500	637	3	1		639		6
L	1.500	69		1		68		7
M	2.000	535	14			549		8
L	2.000	58				58		9
M	3.000	97				97		10
M	4.000	169	4			173		11
M	6.000	256	4			260		12
M	8.000	147	9			156		13
M	10.000	7				7		14
M	12.000	15	1			16		15
M	16.000	1				1		16
<b>Total Utility</b>		<b>29,183</b>	<b>349</b>	<b>43</b>	<b>0</b>	<b>29,489</b>	<b>0</b>	

## WATER SERVICES

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**Water Services (Page W-20)**

**If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.**

Fees collected for services are governed by Rate Tariff CZ-1. Fees are paid when installation is requested by the customer or after installation of a water main. Billing is done via the assessment system. In 2008, 41 services were added by customer request and through assessments with \$21,890 collected. Due to the advent of developer's agreements, the Utility processes very few assessments for connections. In the assessment process, the customer is given all legal notices regarding installation. After installation, the customer has 30 days to pay interest free. In 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 costs identified by the developer plus any engineering or inspection costs incurred by KWU. If this is not available, they are added at the Utility's average cost for that size of connection.

The following donated connections were accepted by the Utility in 2008:

Subdivision	Number of Connections	Developer Cost
Sun Pointe Village	5	\$ 4,210
Parkview Heights	38	34,010
Riverwoods	48	56,390
Hunters Plaza	1	1,800
Stone Creek	113	81,336
Heritage Heights	102	117,200

In addition the Utility recorded \$14,175 of donated material and excavation associated with connections.

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

No change from last year.

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## 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 (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)		
0.625	25,106	1,500	1,502	(11)	25,093	1,914	*	1
0.750	3,870	300	105	(12)	4,053	473	*	2
1.000	875	100	68	(19)	888	164	*	3
1.500	556	25	2	29	608	218	*	4
2.000	644	25	5	65	729	252	*	5
3.000	97	7	3	(3)	98	48	*	6
4.000	60	10	2	(4)	64	29	*	7
6.000	39	5	2	2	44	43	*	8
8.000	11		3	1	9	9	*	9
10.000	1	1			2	2	*	10
<b>Total:</b>	<b>31,259</b>	<b>1,973</b>	<b>1,692</b>	<b>48</b>	<b>31,588</b>	<b>3,152</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	23,696	984	3	13	0	397	25,093	*	1
0.750	3,212	660	6	15	0	160	4,053	*	2
1.000	192	599	13	23	0	61	888	*	3
1.500	19	453	13	26	0	97	608	*	4
2.000	8	503	16	57	0	145	729	*	5
3.000	0	62	3	24	0	9	98	*	6
4.000	0	24	5	25	1	9	64	*	7
6.000	0	12	9	7	7	9	44	*	8
8.000	0	0	0	1	8	0	9	*	9
10.000	0	0	1	0	1	0	2	*	10
<b>Total:</b>	<b>27,127</b>	<b>3,297</b>	<b>69</b>	<b>191</b>	<b>17</b>	<b>887</b>	<b>31,588</b>		

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## METERS

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### Meters (Page W-21)

#### Explain all reported adjustments.

At the end of each year the Utility counts the meters physically in the stock room, meter shop, and meter repair vehicles. This is our in stock inventory. The 60 hydrant meters are not included. The customer accounts on the water file billing system are also counted. The Sum of these two is our meter count at year end. We know for certain the purchases for the year, therefore the amount in the adjustments column must be meters retired but not recorded or a miscount of the year end inventory.

#### Explain program for replacing or testing meters 1" or smaller.

The Utility operates a 20 year change out program for 5/8", 3/4" and 1" meters. Unless there is a question about the meter accuracy, the meter is removed and scrapped. It is replaced with a new meter.

#### If 2-inch or greater meters are reported as residential, please explain.

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

#### Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

#### If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

One 6-inch meter was not tested as of the end of the year because it was in use until the first week of January.

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	3,137	74	22	(5)	3,184	* 2
<b>Total Fire Hydrants</b>	<b>3,137</b>	<b>74</b>	<b>22</b>	<b>(5)</b>	<b>3,184</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>	

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

Number of hydrants operated during year:	1,669	*
Number of distribution system valves end of year:	5,627	
Number of distribution valves operated during year:	591	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-22)

#### General footnotes

The Utility plans to exercise 50% of the distribution system valves each year. However in 2008 manpower issues and workload demands did not allow us to do so.

#### Explain all reported Adjustments.

Retirement of 5 hydrants was not reported on 2007 report.

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