



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: PLEASANT PRAIRIE WATER UTILITY

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Principal Office: 9915 39TH AVENUE  
PLEASANT PRAIRIE, WI 53158-6504

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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.

**SIGNATURE PAGE**

I KATHLEEN M GOESSL of  
(Person responsible for accounts)

PLEASANT PRAIRIE 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)      03/30/2009  
(Date)

FINANCE DIRECTOR  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** PLEASANT PRAIRIE WATER UTILITY  
**Utility Address:** 9915 39TH AVENUE  
PLEASANT PRAIRIE, WI 53158-6504

**When was utility organized?** 2/6/1969  
**Report any change in name:**  
**Effective Date:**  
**Utility Web Site:**

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

**Name:** MS KATHLEEN M GOESSL CPA  
**Title:** FINANCE DIRECTOR  
**Office Address:**  
9915 39TH AVENUE  
PLEASANT PRAIRIE, WI 53158-6504

**Telephone:** (262) 925 - 6709  
**Fax Number:** (262) 925 - 6789  
**Email Address:** kgoessl@plprairiewi.com

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

**Name:** MR JOHN STEINBRINK SR  
**Title:** VILLAGE PRESIDENT  
**Office Address:**  
9915 39TH AVENUE  
PLEASANT PRAIRIE, WI 53158-6504

**Telephone:** (262) 694 - 1400  
**Fax Number:** (262) 694 - 4734  
**Email Address:** john@presidentsteinbrink.com

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

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

**Name:** MS VICKI HELLENBRAND  
**Title:** PARTNER  
**Office Address:** VIRCHOW, KRAUSE & COMPANY  
TEN TERRACE COURT  
MADISON, WI 53704-7398

**Telephone:** (608) 240 - 2387  
**Fax Number:** (608) 249 - 8532  
**Email Address:** vhellenbrand@virchowkrause.com

**Date of most recent audit report:** 3/19/2009  
**Period covered by most recent audit:** 1/1/2008-12/31/2008

## IDENTIFICATION AND OWNERSHIP

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

**Name:** MR MICHAEL R POLLOCOFF

**Title:** VILLAGE ADMINISTRATOR

**Office Address:**

9915 39TH AVENUE  
PLEASANT PRAIRIE, WI 53158-6504

**Telephone:** (262) 925 - 6721

**Fax Number:** (262) 694 - 4734

**Email Address:** mpollocoff@plprairiewi.com

**Name of utility commission/committee:** VILLAGE OF PLEASANT PRAIRIE BOARD

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

- MR CLYDE R ALLEN, VILLAGE TRUSTEE
- MR ESTEBAN R KUMORKIEWICZ, VILLAGE TRUSTEE
- MR MICHAEL J SERPE, VILLAGE TRUSTEE
- MR JOHN P STEINBRINK, SR, VILLAGE PRESIDENT
- MRS MONICA M YUHAS, VILLAGE TRUSTEE

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

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

**Date of Ordinance:**

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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,652,396	3,491,579	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,918,067	1,837,846	2
Depreciation Expense (403)	476,503	457,322	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	661,365	587,199	5
<b>Total Operating Expenses</b>	<b>3,055,935</b>	<b>2,882,367</b>	
<b>Net Operating Income</b>	<b>596,461</b>	<b>609,212</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>596,461</b>	<b>609,212</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)	66,008	101,474	10
Miscellaneous Nonoperating Income (421)	776,360	3,663,466	11
<b>Total Other Income</b>	<b>842,368</b>	<b>3,764,940</b>	
<b>Total Income</b>	<b>1,438,829</b>	<b>4,374,152</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(47,597)	(47,597)	12
Other Income Deductions (426)	383,427	353,555	13
<b>Total Miscellaneous Income Deductions</b>	<b>335,830</b>	<b>305,958</b>	
<b>Income Before Interest Charges</b>	<b>1,102,999</b>	<b>4,068,194</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	19,369	11,076	15
Amortization of Premium on Debt--Cr. (429)	2,831	2,016	16
Interest on Debt to Municipality (430)	102,621	116,233	17
Other Interest Expense (431)	830	0	18
Interest Charged to Construction--Cr. (432)	840	1,560	19
<b>Total Interest Charges</b>	<b>119,149</b>	<b>123,733</b>	
<b>Net Income</b>	<b>983,850</b>	<b>3,944,461</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	24,119,076	20,254,515	20
Balance Transferred from Income (433)	983,850	3,944,461	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	89,478	79,900	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>25,013,448</b>	<b>24,119,076</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	3,652,396	0	3,652,396	1
<b>Total (Acct. 400):</b>	<b>3,652,396</b>	<b>0</b>	<b>3,652,396</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,918,067	0	1,918,067	2
<b>Total (Acct. 401-402):</b>	<b>1,918,067</b>	<b>0</b>	<b>1,918,067</b>	
<b>Depreciation Expense (403):</b>				
Derived	476,503	0	476,503	3
<b>Total (Acct. 403):</b>	<b>476,503</b>	<b>0</b>	<b>476,503</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	661,365	0	661,365	5
<b>Total (Acct. 408):</b>	<b>661,365</b>	<b>0</b>	<b>661,365</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			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	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>596,461</b>	<b>0</b>	<b>596,461</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	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
SPECIAL ASSESSMENT INTEREST	19,714	0	19,714	11
INTEREST ON INVESTMENTS	46,294		46,294	12
<b>Total (Acct. 419):</b>	<b>66,008</b>	<b>0</b>	<b>66,008</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		776,360	776,360	13

## 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>				
NONE			0	14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>776,360</b>	<b>776,360</b>	
<b>TOTAL OTHER INCOME:</b>	<b>66,008</b>	<b>776,360</b>	<b>842,368</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(47,597)	0	(47,597)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(47,597)</b>	<b>0</b>	<b>(47,597)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	383,427	383,427	17
NONE			0	18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>383,427</b>	<b>383,427</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(47,597)</b>	<b>383,427</b>	<b>335,830</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	0	0	0	19
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF ISSUANCE EXPENSES	19,369		19,369	20
<b>Total (Acct. 428):</b>	<b>19,369</b>	<b>0</b>	<b>19,369</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
AMORTIZATION OF PREMIUM	2,831		2,831	21
<b>Total (Acct. 429):</b>	<b>2,831</b>	<b>0</b>	<b>2,831</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	102,621	0	102,621	22
<b>Total (Acct. 430):</b>	<b>102,621</b>	<b>0</b>	<b>102,621</b>	
<b>Other Interest Expense (431):</b>				
Derived	830	0	830	23
<b>Total (Acct. 431):</b>	<b>830</b>	<b>0</b>	<b>830</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
CONSTRUCTION CREW INTEREST ON EQUIPMENT	840		840	24
<b>Total (Acct. 432):</b>	<b>840</b>	<b>0</b>	<b>840</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>119,149</b>	<b>0</b>	<b>119,149</b>	
<b>NET INCOME:</b>	<b>590,917</b>	<b>392,933</b>	<b>983,850</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	(3,352,649)	27,471,725	24,119,076	25
<b>Total (Acct. 216):</b>	<b>(3,352,649)</b>	<b>27,471,725</b>	<b>24,119,076</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>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	590,917	392,933	<b>983,850</b>	<b>26</b>
<b>Total (Acct. 433):</b>	<b>590,917</b>	<b>392,933</b>	<b>983,850</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	28
<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	29
<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>				
TRANSFER OF TOWER LEASE REVENUE TO RECPLX TR	89,478		89,478	30
<b>Total (Acct. 439)--Debit:</b>	<b>89,478</b>	<b>0</b>	<b>89,478</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(2,851,210)</b>	<b>27,864,658</b>	<b>25,013,448</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 &amp; 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	3,652,396	0	0	0	<b>3,652,396</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>3,652,396</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,652,396</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	273,708	0	273,708	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	44,976	0	44,976	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>318,684</b>	<b>0</b>	<b>318,684</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	7.0	1
Electric		2
Gas		3
Sewer		4

## BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	54,413,004	52,558,587	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	8,705,433	7,815,924	2
<b>Net Utility Plant</b>	<b>45,707,571</b>	<b>44,742,663</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	742,958	781,422	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
<b>Total Other Property and Investments</b>	<b>742,958</b>	<b>781,422</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	964,658	865,759	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	362,103	338,475	15
Other Accounts Receivable (143)	14,769	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	713,983	714,875	18
Plant Materials and Operating Supplies (154)	50,445	47,793	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>2,105,958</b>	<b>1,966,902</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	38,366	50,710	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
<b>Total Deferred Debits</b>	<b>38,366</b>	<b>50,710</b>	
<b>Total Assets and Other Debits</b>	<b>48,594,853</b>	<b>47,541,697</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)	19,880,205	19,262,699	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	25,013,448	24,119,076	35
<b>Total Proprietary Capital</b>	<b>44,893,653</b>	<b>43,381,775</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	36
Advances from Municipality (223)	2,255,268	2,726,503	37
Other Long-Term Debt (224)	0	0	38
<b>Total Long-Term Debt</b>	<b>2,255,268</b>	<b>2,726,503</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	276,226	245,304	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	2,481	1,994	43
Interest Accrued (237)	20,094	19,203	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	68,367	35,501	46
<b>Total Current and Accrued Liabilities</b>	<b>367,168</b>	<b>302,002</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	19,098	11,819	47
Customer Advances for Construction (252)	345,703	358,038	48
Other Deferred Credits (253)	713,963	761,560	49
<b>Total Deferred Credits</b>	<b>1,078,764</b>	<b>1,131,417</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>48,594,853</b>	<b>47,541,697</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	52,558,587	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)	24,676,584	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	29,707,963	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	28,457				8
<b>Total Utility Plant</b>	<b>54,413,004</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)	5,868,670	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,836,763	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)					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>8,705,433</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>45,707,571</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>	5,362,588				<b>5,362,588</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	476,503				<b>476,503</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	31,438				<b>31,438</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
CONSTRUCTION CREW OVERHEAD	23,320				<b>23,320</b>	<b>12</b>
LOSS ON PLANT RETIRED	3,342				<b>3,342</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>534,603</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>534,603</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	28,521				<b>28,521</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>28,521</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,521</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>5,868,670</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,868,670</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>	2,453,336				<b>2,453,336</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	383,427				<b>383,427</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>383,427</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>383,427</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>2,836,763</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,836,763</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
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	50,445	47,793
Sewer utility (154)	0	0
Heating utility (154)	0	0
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	0	0
Stores expense (163)	0	0
<b>Total Materials and Supplies</b>	50,445	47,793

## 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>				
\$1,240,000 G.O. REFUNDING (\$207,762 - WATER)	495	428	3,342	1
\$2,015,000 G.O. REFUNDING (\$390,147 - WATER)	499	428	5,618	2
\$2,940,000 G.O. REFUNDING (\$53,030 - WATER)	68	428	840	3
\$3,485,000 G.O. NOTES ( \$587,000 - WATER )	1,492	428	1,120	4
\$4,320,000 G.O. BONDS ( \$758,590 - WATER )	1,786	428	0	5
\$4,385,000 NOTES (\$422,000 - WATER)	985	428	3,737	6
\$4,620,000 REFUNDING (\$1,684,452 - WATER)	3,448	428	23,709	7
\$5,535,000 REFUNDING BOND ( \$99,840 WATER )	1,169	428	0	8
\$5,655,000 G.O. BONDS ( \$1,094,930 - WATER )	9,427	428	0	9
<b>Total</b>			<b>38,366</b>	
<b>Unamortized premium on debt (251)</b>				
\$1,240,000 G.O. REFUNDING (\$202,762 - WATER )	207	429	1,395	10
\$2,015,000 G.O. REFUNDING (\$207,762 - WATER)	693	429	7,804	11
\$4,385,000 NOTES (\$422,000 - WATER)	1,307	429	4,952	12
\$4,620,000 REFUNDING (\$1,684,452 - WATER)	502	429	3,456	13
G.O. REFUNDING (\$53,030 - WATER)	121	429	1,491	14
<b>Total</b>			<b>19,098</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	19,262,699	1
<b>Changes during year (explain):</b>		
HWY Q RECONSTRUCTION	246,777	2
I-94 FRONTAGE ROAD LOOP	139,610	3
WEST FRONTAGE RD REALIGNMENT	121,832	4
93RD ST WATER	104,060	5
WEST FRONTAGE ROAD - SHORT SECTION	1,883	6
91ST ST WATER	3,344	7
<b>Balance end of year</b>	<b>19,880,205</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)	1
None				0	1
<b>Total Bonds (Account 221):</b>				<b>0</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
G.O. REFUNDING BONDS - \$5.655M	05/15/1998	12/01/2012	4.39%	0	1
G.O. REFUNDING BOND - \$5.535 M	03/01/1999	09/01/2015	3.99%	0	2
G.O. REFUNDING BONDS - \$4.62	11/18/2003	12/01/2015	2.88%	1,136,078	3
G.O. NOTE - \$3.485 M	08/01/1999	06/01/2009	4.17%	387,000	4
G.O. REFUNDING NOTES - \$1.24 M	09/29/2005	10/01/2015	3.55%	107,762	5
G.O. REFUNDING NOTES - \$2.015 M	09/03/2008	09/01/2012	3.99%	390,147	6
G.O. REFUNDING NOTES - \$2.94 M	06/16/2008	09/01/2015	3.99%	53,030	7
G.O. REFUNDING NOTES - \$4.3 M	07/15/1998	06/01/2008	4.23%	0	8
G.O. NOTE - \$4,385 M	10/15/2002	10/01/2012	2.63%	181,251	9
<b>Total for Account 223</b>				<b>2,255,268</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		10
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		11
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	1,994	1
<b>Accruals:</b>		
Charged water department expense	16,517	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>16,517</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	14,452	7
PSC Remainder Assessment	1,578	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>16,030</u>	
<b>Balance end of year</b>	<u><u>2,481</u></u>	

## 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>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
\$4.32M G.O. NOTE DUE 6/1/2008	412	2,018	2,430	0	2
\$1.24M G.O. NOTES DUE 10/1/2015	1,421	5,194	5,655	960	3
\$4.620M G.O. REFUNDING BONDS 12/1/2015	10,938	40,254	41,380	9,812	4
\$4.385M G.O. NOTE DUE 10/01/2012	1,934	7,269	7,695	1,508	5
\$5.655M G.O. BONDS DUE 12/1/2012	1,917	20,720	22,637	0	6
\$5.535 G.O. BONDS DUE 9/1/2015	887	1,758	2,645	0	7
\$2.940 G.O. REFUNDING BOND 6/16/08		1,153	0	1,153	8
\$2.015 G.O. REFUNDING BONDS 9/3/08		5,130		5,130	9
\$3.485 G.O. NOTE DUE 6/1/2009	1,694	19,125	19,288	1,531	10
<b>Subtotal</b>	<b>19,203</b>	<b>102,621</b>	<b>101,730</b>	<b>20,094</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0		0	0	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
INTEREST ON CAPITAL LEASE	0	830	830	0	12
<b>Subtotal</b>	<b>0</b>	<b>830</b>	<b>830</b>	<b>0</b>	
<b>Total</b>	<b>19,203</b>	<b>103,451</b>	<b>102,560</b>	<b>20,094</b>	

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## INTEREST ACCRUED (ACCT. 237)

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### Interest Accrued (Acct. 237) (Page F-20)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

\$830 is interest paid on a capital lease for a dozer.

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## 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>		
SPECIAL ASSESSMENTS	742,958	2
<b>Total (Acct. 124):</b>	<b>742,958</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	362,103	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>362,103</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
AR - WATER CONNECTION FEE (SCHECKLMAN)	5,668	14
AR - FIRE HYDRANT REPAIR (WHITESIDE)	3,706	15
AR - WATER CONNECTION FEE (MEEK)	2,343	16
AR - OTHER	3,052	17
<b>Total (Acct. 143):</b>	<b>14,769</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL RECEIVABLE - DELINQUENT WATER & FIRE PROTECTION BILLS	67,850	* 18
TAX ROLL RECEIVABLE - SPECIAL ASSESSMENT INSTALLMENTS	46,133	* 19

## 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>Receivables from Municipality (145):</b>		
INTERFUND LOAN TO SEWER	600,000	* 20
<b>Total (Acct. 145):</b>	<b>713,983</b>	
<b>Prepayments (165):</b>		
NONE		21
<b>Total (Acct. 165):</b>	<b>0</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>		
NONE		27
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	713,963	28
NONE		29
<b>Total (Acct. 253):</b>	<b>713,963</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 145

Tax Roll Receivable - Delinquent Water & Fire Protection Bills - Done

Tax Roll Receivable - Special Assessment Installments - Done

Interfund Loan to Sewer - Ten year loan to the Village of Pleasant Prairie sewer utility with principal payment starting in 2009; variable interest rate annually.

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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)	24,191,429	0	0	0	<b>24,191,429</b>	<b>1</b>
Materials and Supplies	49,119	0	0	0	<b>49,119</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	5,615,629	0	0	0	<b>5,615,629</b>	<b>4</b>
Customer Advances for Construction	345,703				<b>345,703</b>	<b>5</b>
Regulatory Liability	737,761	0	0	0	<b>737,761</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>17,541,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,541,455</b>	
Net Operating Income	596,461	0	0	0	<b>596,461</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.40%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.40%</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	761,560	0	0	0	761,560	1
<b>Add credits during year:</b>					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	47,597	0	0	0	47,597	3
<b>Other (specify):</b>					0	4
<b>Balance End of Year</b>	<b>713,963</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>713,963</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

None

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**2. Leaseholder changes.**

None

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**3. Extensions of service.**

TID CONTRIBUTION - HWY Q RECONSTRUCTION, I-94 FRONTAGE ROAD LOOP, EST FRONTAGE RD REALIGNMENT, 93RD ST WATER \*

UTILITY FINANCED ALONG WITH SPECIAL ASSESSMENT - 80TH ST EXTENSION (51ST AVE - 58TH AVE)

CONTRIBUTION IN AID OF CONTRUCTION - SHOPPES OF PRAIRIE RIDGE, SUNNY PRAIRIE,

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

None

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

NONE

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

NONE

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**7. Any additional matters.**

NONE

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## 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)	3,538,468	3,393,034	1
<b>Total Sales of Water</b>	<b>3,538,468</b>	<b>3,393,034</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	18,439	17,132	2
Rents from Water Property (472 )	89,478	75,887	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	6,011	5,526	5
<b>Total Other Operating Revenues</b>	<b>113,928</b>	<b>98,545</b>	
<b>Total Operating Revenues</b>	<b>3,652,396</b>	<b>3,491,579</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	1,239,128	1,238,441	6
Pumping Expenses (620-625)	129,239	141,850	7
Water Treatment Expenses (630-635)	0	0	8
Transmission and Distribution Expenses (640-655)	216,102	163,919	9
Customer Accounts Expenses (901-906)	7,877	9,001	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	325,721	284,635	12
<b>Total Operation and Maintenance Expenses</b>	<b>1,918,067</b>	<b>1,837,846</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	476,503	457,322	13
Amortization Expense (404-407)		0	14
Taxes (408 )	661,365	587,199	15
<b>Total Other Operating Expenses</b>	<b>1,137,868</b>	<b>1,044,521</b>	
<b>Total Operating Expenses</b>	<b>3,055,935</b>	<b>2,882,367</b>	
<b>NET OPERATING INCOME</b>	<b>596,461</b>	<b>609,212</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 )				1
Commercial (460.2 )	28	2,435	16,265	2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>28</b>	<b>2,435</b>	<b>16,265</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	3,495	238,986	1,255,179	5
Commercial (461.2 )	176	102,192	411,967	6
Industrial (461.3 )	71	330,485	1,023,138	7
Public Authority (461.4 )	23	11,042	52,719	8
<b>Total Metered Sales to General Customers (461)</b>	<b>3,765</b>	<b>682,705</b>	<b>2,743,003</b>	
Private Fire Protection Service (462 )	156		51,136	9
Public Fire Protection Service (463 )	6,269		728,064	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>10,218</b>	<b>685,140</b>	<b>3,538,468</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)	
NONE				1
<b>Total</b>		<b>0</b>	<b>0</b>	

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Wholesale fire protection billed		1
NONE		2
Amount billed (usually per rate schedule F-1 or Fd-1)	728,064	3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
<b>Other (specify):</b>		
<b>Total Public Fire Protection Service (463)</b>	<b>728,064</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	18,439	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>18,439</b>	
<b>Rents from Water Property (472):</b>		
VERIZON CELL TOWER LEASE - WATER TOWER - 5726 104TH AVENUE	15,375	7
CRICKET CELL TOWER LEASE - 10300 57TH AVENUE	5,750	8
CRICKET CELL TOWER LEASE - SHERIDAN RD WATER RESERVOIR	4,032	9
NEXTEL CELL TOWER LEASE - SHERIDAN RD WATER RESERVOIR	24,072	10
SPRINT CELL TOWER LEASE - WATER TOWER - 5726 104TH AVENUE	24,150	11
SPRINT CELL TOWER LEASE - WATER TOWER - 9201 WILMOT ROAD	16,099	12
<b>Total Rents from Water Property (472)</b>	<b>89,478</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		13
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
OTHER	244	14
Return on net investment in meters charged to sewer department	5,767	15
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>6,011</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 \$5,000, 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.**

474 Other Water Revenue

Return on Net Investment in meters charged to sewer department - \$5,767 - Done

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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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)	1,239,128	1,238,441	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
<b>Total Source of Supply Expenses</b>	<b>1,239,128</b>	<b>1,238,441</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	20,685	18,955	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	97,040	101,785	7
Operation Supplies and Expenses (623)	5,275	3,083	8
Maintenance of Pumping Plant (625)	6,239	18,027	* 9
<b>Total Pumping Expenses</b>	<b>129,239</b>	<b>141,850</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	94,964	75,388	* 14
Operation Supplies and Expenses (641)	46,209	40,426	15
Maintenance of Distribution Reservoirs and Standpipes (650)	14,623	0	* 16
Maintenance of Mains (651)	18,305	12,413	* 17
Maintenance of Services (652)	6,839	12,265	* 18
Maintenance of Meters (653)	11,591	7,716	19
Maintenance of Hydrants (654)	22,210	14,313	* 20
Maintenance of Other Plant (655)	1,361	1,398	21
<b>Total Transmission and Distribution Expenses</b>	<b>216,102</b>	<b>163,919</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	7,721	8,138	22
Accounting and Collecting Labor (902)		0	23
Supplies and Expenses (903)	156	863	24
Uncollectible Accounts (904)		0	25

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)			26
<b>Total Customer Accounts Expenses</b>	<b>7,877</b>	<b>9,001</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	100,850	106,291	28
Office Supplies and Expenses (921)	34,361	16,330	* 29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	62,560	59,867	31
Property Insurance (924)	11,668	13,503	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	106,224	78,395	* 34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	1,151	994	36
Transportation Expenses (933)	8,907	9,255	37
Maintenance of General Plant (935)		0	38
<b>Total Administrative and General Expenses</b>	<b>325,721</b>	<b>284,635</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,918,067</b>	<b>1,837,846</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 25%, but not less \$5,000, please explain.

625 - Maintenance of Pumping Plant - In 2007 Sheridan Road Booster Station repaired - fan and pump \$10,580

640 Operation labor - increased internal engineering labor due to force connections and an employee doing more water analysis & EPA sampling

650 Maint of Distribution Reservoirs - In 2008 dive assessment of towers

651 Maint of Mains - Increase Main repair, pressure reducing valve installed at 115th st / Sheridan Road

652 Maint of Services - More time spent on maintenance of services in 2007

654 Maint of Hydrants - More time spent on maintenance of hydrants in 2008

921 Office Supplies and Expenses - office type expenses associated with employees allocated to the water utility posted in 2008, but not in 2007 to this category

926 Employee Pensions and Benefits - Health premiums up, wages posted to water increased, and new retiree medical benefit posted.

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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		651,084	576,861	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,236	5,454	2
<b>Net property tax equivalent</b>		<b>644,848</b>	<b>571,407</b>	
Social Security		14,939	12,380	3
PSC Remainder Assessment		1,578	3,412	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>661,365</b>	<b>587,199</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		0.171283				3
County tax rate	mills		4.062801				4
Local tax rate	mills		3.380678				5
School tax rate	mills		8.896485				6
Voc. school tax rate	mills		1.237858				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>17.749105</b>				<b>10</b>
Less: state credit	mills		1.360774				11
<b>Net tax rate</b>	mills		<b>16.388331</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>3.380678</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.134343</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>13.515021</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>17.749105</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.761448</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>16.388331</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>12.478862</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>52,558,587</b>	52,558,587				22
Materials & Supplies	\$	<b>47,793</b>	47,793				23
<b>Subtotal</b>	\$	<b>52,606,380</b>	<b>52,606,380</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>52,606,380</b>	<b>52,606,380</b>				<b>26</b>
Assessment Ratio	dec.		0.991799				27
<b>Assessed Value</b>	\$	<b>52,174,955</b>	<b>52,174,955</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>12.478862</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>651,084</b>	<b>651,084</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	350,518					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>651,084</b>					<b>34</b>
Footnotes							35

## 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 \$10,000. 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)	3,615				3,615	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)	145,552				145,552	8
Supply Mains (316)	50,138				50,138	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>199,305</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>199,305</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	137,058				137,058	11
Structures and Improvements (321)	2,666,722				2,666,722	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	460,061				460,061	14
Diesel Pumping Equipment (326)	217,282				217,282	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>3,481,123</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,481,123</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)	341,829				341,829	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	5,958,736				5,958,736	24
Transmission and Distribution Mains (343)	8,281,394	582,458	8,700		8,855,152	25
Services (345)	1,081,944	81,516	1,620		1,161,840	26
Meters (346)	1,007,793	80,291			1,088,084	27
Hydrants (348)	1,669,606	174,806	9,200		1,835,212	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 \$10,000. 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>18,341,302</b>	<b>919,071</b>	<b>19,520</b>	<b>0</b>	<b>19,240,853</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	814,811				814,811	31
Office Furniture and Equipment (391)	52,317	1,207			53,524	32
Computer Equipment (391.1)	102,731	16,749			119,480	33
Transportation Equipment (392)	179,166	6,139	9,001		176,304	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	55,354				55,354	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	93,203	26,027			119,230	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	386,962	29,638			416,600	41
<b>Total General Plant</b>	<b>1,684,544</b>	<b>79,760</b>	<b>9,001</b>	<b>0</b>	<b>1,755,303</b>	
<b>Total utility plant in service directly assignable</b>	<b>23,706,274</b>	<b>998,831</b>	<b>28,521</b>	<b>0</b>	<b>24,676,584</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>23,706,274</b>	<b>998,831</b>	<b>28,521</b>	<b>0</b>	<b>24,676,584</b>	

## 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 \$10,000. 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)	31,858				31,858	11
Structures and Improvements (321)	313,897				313,897	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	33,682				33,682	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>379,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>379,437</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)	31,858				31,858	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	581,753				581,753	24
Transmission and Distribution Mains (343)	22,153,797	694,808			22,848,605	25
Services (345)	3,657,144	47,471			3,704,615	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 \$10,000. 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)	2,028,732	132,963			2,161,695	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>28,453,284</b>	<b>875,242</b>	<b>0</b>	<b>0</b>	<b>29,328,526</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>28,832,721</b>	<b>875,242</b>	<b>0</b>	<b>0</b>	<b>29,707,963</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>28,832,721</b>	<b>875,242</b>	<b>0</b>	<b>0</b>	<b>29,707,963</b>	

## 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	59,622			59,622	1
February	52,445			52,445	2
March	49,521			49,521	3
April	59,347			59,347	4
May	57,163			57,163	5
June	69,485			69,485	6
July	79,468			79,468	7
August	85,112			85,112	8
September	73,849			73,849	9
October	56,014			56,014	10
November	42,467			42,467	11
December	61,073			61,073	12
<b>Total annual pumpage</b>	<b>745,566</b>	<b>0</b>	<b>0</b>	<b>745,566</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):	745,566	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>745,566</b>	3
Less: Gallons (000's) sold:	685,140	4
Gallons (000's) entering distribution system but not sold:	<b>60,426</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,446	7
Gallons (000's) used for fire protection:	1,205	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>2,651</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	11,636	13
Gallons (000's) lost due to service leaks or breaks:	201	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>45,938</b>	17
Subtotal of Estimated Losses:	<b>57,775</b>	18
Percentage of water entering distribution system sold:	<b>92%</b>	19
Percentage of unaccounted for water:	<b>6%</b>	20
If more than 25%, indicate causes:		21

If more than 25%, 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.)	4,433	22
Date of maximum: 08/26/2008		23
Cause of maximum: Summer Demand		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,271	25
Date of minimum: 10/31/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,099,640	27
If water is purchased:		28
Vendor Name: KENOSHA WATER UTILITY		29
Point of Delivery: 2 DELIEVERY POINTS AT 7TH AVE, WITH 4 STANDBY DELIVERY POINTS		30
What percentage of purchased water is surface water? 100%		31
Number of main breaks repaired this year:	9	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	10,500	35
Outside municipality?	0	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)	
WELL - 9000 WILMOT ROAD	#1	1,644	14	0	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)
NONE				

## 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	WELL #1			1
Location	LADISH			2
Purpose	S			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1971			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	800			8
Pump Motor or Standby Engine Mfr	WESTGHS			9
Year Installed	1971			10
Type	ELECTRIC			11
Horsepower	200			12
Footnotes				13
				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
Year Installed				24
Type				25
Horsepower				26
Footnotes				27
				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	SHERIDAN ROAD	TANK #1 - LADISH	TANK #2 - TIMBER RIDGE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3 4
Year constructed	2003	1970	1977	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	35	135	129	9 10
Total capacity in gallons (actual)	5,000,000	500,000	200,000	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	TANK #5 - I-94	TANK #6 - LAKEVIEW	TANK #7 - HWY 165	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3 4 5
Year constructed	1990	1992	1995	6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	125	25	125	9 10
Total capacity in gallons (actual)	750,000	5,000,000	750,000	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

## 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	0				0	1
M	D	1.250	0				0	2
M	D	1.500	0				0	3
M	D	2.000	0				0	4
M	D	3.000	0				0	5
M	D	6.000	14,274				14,274	6
P	D	6.000	7,012				7,012	7
M	D	8.000	24,393		1,450		22,943	8
P	D	8.000	202,295	2,364			204,659	9
M	D	10.000	0				0	10
P	D	10.000	0				0	11
M	D	12.000	32,824				32,824	12
P	D	12.000	164,337	12,042			176,379	13
M	T	16.000	25,040				25,040	14
P	T	16.000	95,626				95,626	15
M	T	20.000	0				0	16
P	T	20.000	4,976				4,976	17
M	T	24.000	6,249				6,249	18
P	S	24.000	22,334				22,334	19
M	S	30.000	14,009				14,009	20
<b>Total Within Municipality</b>			<b>613,369</b>	<b>14,406</b>	<b>1,450</b>	<b>0</b>	<b>626,325</b>	
<b>Total Utility</b>			<b>613,369</b>	<b>14,406</b>	<b>1,450</b>	<b>0</b>	<b>626,325</b>	

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## 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.

## Operating Cash

1,450 9th Avenue Water (111-114th St) Relay

## Finance and Contributed by TID

3,397 Hwy Q Reconostruction

1,022 I-94 Frontage Road Loop

806 West Frontage Road Realignment

775 93rd Street Water

## Special Assessment

1,167 80th St Extension

## Subdivision Contributions

5,449 Shoppes at Prairie Ridge

340 Sunny Prairie

## 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)	
P	0.750	231				231		1
M	1.000	2,968		27		2,941	147	2
P	1.000	316	45			361	218	3
P	1.250	109	5			114	75	4
M	1.250	40				40		5
M	1.500	331				331	24	6
P	1.500	45				45		7
P	2.000	7				7	5	8
M	2.000	33				33		9
M	3.000	3				3		10
M	4.000	10				10		11
P	4.000	12	2			14	10	12
M	6.000	9				9		13
P	6.000	116	2			118	18	14
P	8.000	40	1			41	6	15
M	8.000	16				16		16
P	10.000	1				1		17
M	12.000	1				1		18
P	12.000	2				2		19
<b>Total Utility</b>		<b>4,290</b>	<b>55</b>	<b>27</b>	<b>0</b>	<b>4,318</b>	<b>503</b>	

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## 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.**

Operating Cash

27 9th Avenue Water (111-1114th St) Relay

Finance and Contributed by TID

3 93rd St Water

5 I-94 Frontage Road Loop

Special Assessment

15 80th Street Extension

Subdivision Contributions

5 Sunny Prairie

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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	1,418	12		(61)	1,369	168	1
0.750	2,152	36		29	2,217	61	2
1.000	83	3		3	89	1	3
1.500	57	4		(6)	55	5	4
2.000	106	7		(2)	111	4	5
3.000	22				22	5	6
4.000	17				17	9	7
6.000	5				5	5	8
<b>Total:</b>	<b>3,860</b>	<b>62</b>	<b>0</b>	<b>(37)</b>	<b>3,885</b>	<b>258</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	1,336	20	0	0	0	13	1,369	1
0.750	2,135	31	1	4	0	46	2,217	2
1.000	56	29	0	0	0	4	89	3
1.500	7	31	5	6	0	6	55	4
2.000	0	53	45	9	0	4	111	5
3.000	0	8	10	2	0	2	22	6
4.000	0	3	11	2	0	1	17	7
6.000	0	3	1	0	0	1	5	8
<b>Total:</b>	<b>3,534</b>	<b>178</b>	<b>73</b>	<b>23</b>	<b>0</b>	<b>77</b>	<b>3,885</b>	

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## METERS

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**Meters (Page W-21)**

**Explain all reported adjustments.**

Adjustment to balance meters to actual counts

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

We test all samller meters every 10 year and replace meters only when broken or not able to be calibrated.

**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, station meters are being test every two years.

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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	1,308	52	14		1,346	2
<b>Total Fire Hydrants</b>	<b>1,308</b>	<b>52</b>	<b>14</b>	<b>0</b>	<b>1,346</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:	1,006	*
Number of distribution system valves end of year:	1,569	
Number of distribution valves operated during year:	211	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

#### General footnotes

Only distribution values installed after 1997 are operated every two years. Older distribution values are not operated unless necessary because of a value corrosion problem. The DNR is aware of this issue and agrees with our decision.

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