



3013 (02-05-09)

ANNUAL REPORT

OF

Name: KENOSHA WATER UTILITY

Principal Office: 4401 GREEN BAY ROAD
KENOSHA , WI 53144

For the Year Ended: DECEMBER 31, 2009

**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 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) 03/31/2010
(Date)

GENERAL MANAGER
(Title)

TABLE OF CONTENTS

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

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22
Water Operating Section Footnotes	N/A

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KENOSHA WATER UTILITY

Utility Address: 4401 GREEN BAY ROAD
KENOSHA, WI 53144

When was utility organized? 1/1/1894

Report any change in name:

Effective Date:

Utility Web Site: www.kenoshawater.org

Utility employee in charge of correspondence concerning this report:

Name: CATHY BRNAK

Title: DIRECTOR OF BUSINESS SERVICES

Office Address:

4401 GREEN BAY ROAD
KENOSHA, WI 53144

Telephone: (262) 653 - 4312

Fax Number: (262) 653 - 4320

Email Address: cbrnak@kenosha.org

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

Name: 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: dhollandeng@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: KATHRN RIVETT

Title: SENIOR MANAGER

Office Address: CLIFTON GUNDERSON LLP

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

Telephone: (262) 637 - 9351

Fax Number: (262) 637 - 0734

Email Address: katie.rivett@cliftoncpa.com

Date of most recent audit report: 4/30/2009

Period covered by most recent audit: YEAR ENDED 12/31/2008

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

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

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

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

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

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

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

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

Name of utility commission/committee: Board of Water Commissioners

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	11,136,450	10,992,475	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,940,827	5,951,061	2
Depreciation Expense (403)	1,896,875	1,910,449	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,929,979	1,804,637	5
Total Operating Expenses	9,767,681	9,666,147	
Net Operating Income	1,368,769	1,326,328	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,368,769	1,326,328	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	152,629	392,509	10
Miscellaneous Nonoperating Income (421)	269,339	1,543,641	11
Total Other Income	421,968	1,936,150	
Total Income	1,790,737	3,262,478	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(172,400)	(172,400)	12
Other Income Deductions (426)	314,792	304,513	13
Total Miscellaneous Income Deductions	142,392	132,113	
Income Before Interest Charges	1,648,345	3,130,365	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,144,759	1,445,679	14
Amortization of Debt Discount and Expense (428)	395,184	89,880	15
Amortization of Premium on Debt--Cr. (429)	121,526	39,700	16
Interest on Debt to Municipality (430)	21,608	27,384	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	1,440,025	1,523,243	
Net Income	208,320	1,607,122	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	60,992,779	59,385,657	20
Balance Transferred from Income (433)	208,320	1,607,122	21
Miscellaneous Credits to Surplus (434)	2,549,134	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)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	63,750,233	60,992,779	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	11,136,450	0	11,136,450	1
Total (Acct. 400):	11,136,450	0	11,136,450	
Operation and Maintenance Expense (401-402):				
Derived	5,940,827	0	5,940,827	2
Total (Acct. 401-402):	5,940,827	0	5,940,827	
Depreciation Expense (403):				
Derived	1,896,875	0	1,896,875	3
Total (Acct. 403):	1,896,875	0	1,896,875	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,929,979	0	1,929,979	5
Total (Acct. 408):	1,929,979	0	1,929,979	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	1,368,769	0	1,368,769	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
MAINS & CONNECTIONS	7,091	0	7,091	11
SPECIAL REDEMPTION	71,951	0	71,951	12
DEPRECIATION	23,379	0	23,379	13
RENEWAL & REPLACEMENT	20,299	0	20,299	14
TAX FUND	24,092	0	24,092	15
INVESTMENT ACCOUNT	5,817		5,817	16
Total (Acct. 419):	152,629	0	152,629	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	17
MISCELLANEOUS NON OPERATING REVENUE (44681)	10,187	0	10,187	18
DEFERRED WATER MAIN CHARGES	0	203,484	203,484	19
CONTRIBUTED PLANT WATER MAINS	0	20,521	20,521	20
CONTRIBUTED PLANT SERVICES		35,147	35,147	21
Total (Acct. 421):	10,187	259,152	269,339	
TOTAL OTHER INCOME:	162,816	259,152	421,968	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(172,400)	0	(172,400)	22
NONE			0	23
Total (Acct. 425):	(172,400)	0	(172,400)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	314,792	314,792	24
NONE			0	25
Total (Acct. 426):	0	314,792	314,792	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(172,400)	314,792	142,392	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	1,144,759	0	1,144,759	26
Total (Acct. 427):	1,144,759	0	1,144,759	
Amortization of Debt Discount and Expense (428):				
BOND REFUNDING AMORTIZATION	387,841	0	387,841	27
BOND ISSUANCE EXPENSE	7,343		7,343	28
Total (Acct. 428):	395,184	0	395,184	
Amortization of Premium on Debt--Cr. (429):				
2008 WATER BOND PREMIUM	121,526		121,526	29
Total (Acct. 429):	121,526	0	121,526	
Interest on Debt to Municipality (430):				
Derived	21,608	0	21,608	30
Total (Acct. 430):	21,608	0	21,608	
Other Interest Expense (431):				
Derived	0	0	0	31
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	32
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	1,440,025	0	1,440,025	
NET INCOME:	263,960	(55,640)	208,320	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	40,954,166	20,038,613	60,992,779	33
Total (Acct. 216):	40,954,166	20,038,613	60,992,779	
Balance Transferred from Income (433):				
Derived	263,960	(55,640)	208,320	34
Total (Acct. 433):	263,960	(55,640)	208,320	
Miscellaneous Credits to Surplus (434):				
PRIOR PERIOD ADJ - DEFERRED ASSESSMENTS		2,549,134	2,549,134	* 35
Total (Acct. 434):	0	2,549,134	2,549,134	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	36
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	37
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	38
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	41,218,126	22,532,107	63,750,233	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.

The Utility recorded deferred charges associated with the Town of Somers inter-municipal agreement as well as some deferred city charges. Deferred charges are recorded for Utility installed infrastructure which are not currently assessable due to reasons such as being non-city property or being zoned agricultural. These charges have been recorded in accordance with discussions with PSC staff.

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	11,136,450	0	0	0	11,136,450	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	11,136,450	0	0	0	11,136,450	

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	2,321,293	(472,579)	1,848,714	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	327,277	327,277	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	40,992	40,992	7
Water utility plant accounts	0	98,994	98,994	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	5,316	5,316	19
Total Payroll	2,321,293	0	2,321,293	

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	35.6	1
Electric		2
Gas		3
Sewer	45.3	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	107,665,339	107,041,474	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	26,753,826	24,889,708	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	80,911,513	82,151,766	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	18,000	18,000	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	18,000	18,000	
Investment in Municipality (123)	0	0	7
Other Investments (124)	59,146	75,770	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	77,146	93,770	
CURRENT AND ACCRUED ASSETS			
Cash (131)	(92,410)	892,154	12
Special Deposits (134)	0	0	13
Working Funds (135)	850	650	14
Temporary Cash Investments (136)	10,489,000	9,564,500	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,226,185	1,221,403	17
Other Accounts Receivable (143)	2,668,958	10,654	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	655,677	566,777	20
Plant Materials and Operating Supplies (154)	352,190	349,544	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	66,767	75,498	25
Interest and Dividends Receivable (171)	10,124	18,902	26
Accrued Utility Revenues (173)	1,259,198	1,213,611	27
Miscellaneous Current and Accrued Assets (174)	16,495	12,348	28
Total Current and Accrued Assets	16,653,034	13,926,041	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	241,013	636,197	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	241,013	636,197	
Total Assets and Other Debits	97,882,706	96,807,774	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,245,833	1,245,833	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	63,750,233	60,992,779	37
Total Proprietary Capital	64,996,066	62,238,612	
LONG-TERM DEBT			
Bonds (221)	21,085,000	22,590,000	38
Advances from Municipality (223)	372,877	384,736	39
Other Long-Term Debt (224)	5,000,000	5,000,000	40
Total Long-Term Debt	26,457,877	27,974,736	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	145,656	170,953	42
Payables to Municipality (233)	515,968	411,555	43
Customer Deposits (235)	1,734	1,474	44
Taxes Accrued (236)	1,809,526	1,692,332	45
Interest Accrued (237)	80,500	323,556	46
Tax Collections Payable (241)		6	47
Miscellaneous Current and Accrued Liabilities (242)			48
Total Current and Accrued Liabilities	2,553,384	2,599,876	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	675,423	796,949	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	3,199,956	3,197,601	51
Total Deferred Credits	3,875,379	3,994,550	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	97,882,706	96,807,774	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	107,041,474	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	81,325,833	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	25,366,663	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)	970,472				8
Total Utility Plant	107,665,339	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	21,434,171	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	5,317,284	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)	2,371				12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	26,753,826	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	80,911,513	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	19,881,011				19,881,011	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,896,875				1,896,875	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	115,022				115,022	6
Accruals charged other						7
accounts (specify):						8
FUNCTIONAL EXPENSE ACCOUNTS	89,446				89,446	9
Salvage	40,052				40,052	10
Other credits (specify):						11
GAIN ON SALE	9,598				9,598	12
					0	13
					0	14
					0	15
Total credits	2,150,993	0	0	0	2,150,993	16
Debits during year						17
Book cost of plant retired	581,164				581,164	18
Cost of removal	0				0	19
Other debits (specify):						20
TRANSFER TO SEWER FUND	14,101				14,101	21
LOSS ON SALE	2,568				2,568	22
					0	23
					0	24
Total debits	597,833	0	0	0	597,833	25
Balance end of year (111.1)	21,434,171	0	0	0	21,434,171	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	5,006,320				5,006,320	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	314,792				314,792	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	678				678	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	315,470	0	0	0	315,470	16
Debits during year						17
Book cost of plant retired	4,506				4,506	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	4,506	0	0	0	4,506	25
Balance end of year (111.2)	5,317,284	0	0	0	5,317,284	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--|
| <p>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.</p> |
|--|

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	352,190	349,544	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	352,190	349,544	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2008 BOND REFUNDING NOTES ISSUANCE EXPENSE	7,343	428	40,808	1
Amortization of Loss on Refunding	387,841	428	200,205	2
Total			241,013	
Unamortized premium on debt (251)				
2008 BOND REFUNDING NOTE PREMIUM	121,526	428	675,423	3
Total			675,423	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,245,833	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,245,833</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2008 WATER REVENUE BONDS	09/04/2008	12/01/2018	4.52%	21,085,000	1
Total Bonds (Account 221):				21,085,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
ADVANCE FROM MUNICIPALITY	02/19/2009	04/01/2019	3.03%	372,877	1
Total for Account 223				372,877	
Other Long-Term Debt (224)					
ADVANCE FROM SEWERAGE UNIT	07/14/2008	07/13/2018	3.50%	5,000,000	2
Total for Account 224				5,000,000	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,692,332	1
Accruals:		
Charged water department expense	150,805	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
PSC REMAINDER ASSESSMENT	9,355	5
TAX EQUIVALENT FOR 2009	1,809,526	6
Total Accruals and other credits	1,969,686	
Taxes paid during year:		
County, state and local taxes	1,692,332	7
Social Security taxes	150,805	8
PSC Remainder Assessment	9,355	9
Other (explain):		
NONE		10
Total payments and other debits	1,852,492	
Balance end of year	1,809,526	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2008 WATER REVENUE REFUNDING BONDS	316,802	969,759	1,210,346	76,215	1
1998 Water Revenue Refunding Bonds	0			0	2
Subtotal	316,802	969,759	1,210,346	76,215	
Advances from Municipality (223)					
WRS PAY OFF OF UNFUNDED OBLIGATION	6,754	21,608	24,077	4,285	3
Subtotal	6,754	21,608	24,077	4,285	
Other Long-Term Debt (224)					
ADVANCE FROM SEWERAGE UNIT	0	175,000	175,000	0	4
Subtotal	0	175,000	175,000	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	323,556	1,166,367	1,409,423	80,500	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
LONG TERM PORTION OF ASSESSMENTS RECEIVABLE	59,146	2
Total (Acct. 124):	59,146	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,226,185	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	1,226,185	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
DEFERRED WATER MAIN CHARGES	2,556,913	* 14
DEFERRED CONNECTION CHARGES	98,727	* 15
CONNECTION ASSESSMENTS RECEIVABLE	4,405	16
WATER MAIN ASSESSMENTS RECEIVABLE	8,913	17
Total (Acct. 143):	2,668,958	
Receivables from Municipality (145):		
INTEREST OVERPAYMENT - WRS	2,151	18
TAXROLL COLLECTIONS	644,241	* 19
PAVING	5,473	20

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)	
Receivables from Municipality (145):		
SNOW REMOVAL	3,487	21
MISCELLANEOUS	325	22
Total (Acct. 145):	655,677	
Prepayments (165):		
MICRO MEMBRANE FILTER REPLACEMENT AGREEMENT	65,826	23
PREPAID COMPUTER EQUIPMENT MAINTENANCE CONTRACTS	941	24
Total (Acct. 165):	66,767	
Extraordinary Property Losses (182):		
NONE		25
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		26
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		27
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		29
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYROLL PAYABLE	284,400	* 30
GENERAL AND HEALTH INSURANCE	226,630	* 31
FUEL PURCHASES	3,833	32
MISCELLANEOUS	1,105	33
Total (Acct. 233):	515,968	
Other Deferred Credits (253):		
Regulatory Liability	2,413,606	34
CONTINGENT RETIREMENT SICK LEAVE LIABILITY	322,718	35
WORKERS COMPENSATION IBNR EXPENSE	171,105	36
ADVANCE CELL TOWER RENTAL PAYMENTS	21,343	37
OPEB LIABILITY	271,184	38
Total (Acct. 253):	3,199,956	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

General footnotes

Other Deferred Credits - Account 253

In 2004, the Utility established a regulatory liability account as directed by the PSC in docket 05-US-105. The regulatory liability account removes the accumulated depreciation on contributed plant from the depreciation reserve for the utility financed plant. The initial balance of the account was \$3,448,005.79. This is being amortized over 20 years; the 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 - Deferred Water Main and Connection Charges

The Utility recorded deferred charges associated with the Town of Somers inter-municipal agreement as well as some deferred city charges. Charges for water main amount to \$2,556,913; connections charges amount to \$98,727.

Account 145 - Receivables from Municipality

Taxroll collections - \$644,241. This is the amount of delinquent water bills placed on the property tax bills issued by the City. This is done per WIS STATUTE 66.809.

Account 223 - Payables to Municipality

General and Health Insurance - \$284,400. This includes unpaid health insurance claims of \$184,072. The balance represents KWU's share of general, property, and liability insurance and the administrative costs associated with them.

Payroll Payable - \$226,630. This represents the payroll for the last week of December, 2009 which had not been paid to the City as of 12/31/2009.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	81,310,486	0	0	0	81,310,486	1
Materials and Supplies	350,867	0	0	0	350,867	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	20,657,591	0	0	0	20,657,591	4
Customer Advances for Construction					0	5
Regulatory Liability	2,499,806	0	0	0	2,499,806	6
NONE					0	7
Average Net Rate Base	58,503,956	0	0	0	58,503,956	
Net Operating Income	1,368,769	0	0	0	1,368,769	8
Net Operating Income as a percent of						
Average Net Rate Base	2.34%	N/A	N/A	N/A	2.34%	

**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	2,586,006	0	0	0	2,586,006	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	172,400	0	0	0	172,400	3
Other (specify):						
NONE					0	4
Balance End of Year	2,413,606	0	0	0	2,413,606	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

In 2009, the Utility received Contributions in Aid of Construction through assessments and donated material and excavation for services. The breakdown is as follows: *

Water Main Assessments	\$224,005
Connection Assessments and Fees	25,697
Donated Excavation and Material	9,450
Total	\$259,152

4. Estimated changes in revenues due to rate changes.

The Utility filed a Simplified Rate Case on November 5, 2009. A uniform 3.8% rate increase for general service, public fire protection, and wholesale service became effective December 31, 2009, pursuant to PSC order 2820-WQ-101 dated December 22, 2009. *

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 resulted 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%.

Increases by customer by type were:

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

Historic information follows:

Year	Rate of Return	Authorized Rate	Rate Base	Net Operating Income
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
2009	2.34%	6.0%	58,503,956	1,368,769

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 * with an interest rate range of 3.25% to 5.00%. Water System Revenue Refunding Bonds, Series 1998 were refunded, with the exception of \$2,143,024 scheduled for mandatory sinking fund redemption on December 1, 2008. The amount refunded was \$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
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	\$807,128.99	\$48,766.37	\$758,362.62

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
2009	\$4,233.96	\$383,587.53	\$387,821.49
2010	2,185.91	198,038.67	200,224.58
Total	\$6,419.87		\$588,046.07

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, of which the Utility is a part for WRS purposes, issued General Obligation Bonds to pay off unfunded obligations to the State. During 2009, the City refunded the 1999 general obligation refunding bonds which resulted in an increase in annual principal payments and a reduction in annual interest payments due for the remaining life of the bonds. A schedule that represents KWU's portion of the liability for the 2009 issue follows:

Date	Principal	Interest
10/01/2009		\$12,719.87
04/01/2010	\$31,622.12	6,418.16
10/01/2010		8,094.94
04/01/2011	32,939.71	8,094.94
10/01/2011		7,559.67
04/01/2012	32,939.71	7,559.67
10/01/2012		6,983.22
04/01/2013	34,257.30	6,983.22
10/01/2013		6,298.07
04/01/2014	35,574.89	6,298.07
10/01/2014		5,542.11
04/01/2015	36,892.48	5,542.11
10/01/2015		4,712.02
04/01/2016	38,210.07	4,712.02
10/01/2016		3,756.78
04/01/2017	40,845.24	3,756.78
10/01/2017		2,633.53
04/01/2018	43,480.42	2,633.53
10/01/2018		1,383.47
04/01/2019	46,115.60	1,383.47
	-----	-----
	\$372,877.54	\$113,065.65

IMPORTANT CHANGES DURING THE YEAR

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 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 \$271,184 at the end of 2009.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	10,639,665	10,538,716	1
Total Sales of Water	10,639,665	10,538,716	
Other Operating Revenues			
Forfeited Discounts (470)	143,475	120,076	2
Rents from Water Property (472)	164,237	159,316	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	189,073	174,367	5
Total Other Operating Revenues	496,785	453,759	
Total Operating Revenues	11,136,450	10,992,475	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	20,774	2,200	6
Pumping Expenses (620-633)	1,073,557	1,062,315	7
Water Treatment Expenses (640-652)	1,020,225	869,872	8
Transmission and Distribution Expenses (660-678)	1,921,544	2,160,841	9
Customer Accounts Expenses (901-906)	418,808	382,045	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	1,485,919	1,473,788	12
Total Operation and Maintenance Expenses	5,940,827	5,951,061	
Other Operating Expenses			
Depreciation Expense (403)	1,896,875	1,910,449	13
Amortization Expense (404-407)		0	14
Taxes (408)	1,929,979	1,804,637	15
Total Other Operating Expenses	3,826,854	3,715,086	
Total Operating Expenses	9,767,681	9,666,147	
NET OPERATING INCOME	1,368,769	1,326,328	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	6	1,891	2,702	1
Commercial (460.2)	12	3,326	4,753	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	18	5,217	7,455	
Metered Sales to General Customers (461)				
Residential (461.1)	27,183	1,717,591	5,026,275	5
Commercial (461.2)	3,306	931,833	2,190,281	6
Industrial (461.3)	69	324,720	522,142	7
Public Authority (461.4)	192	90,212	241,259	8
Total Metered Sales to General Customers (461)	30,750	3,064,356	7,979,957	
Private Fire Protection Service (462)	432		139,580	9
Public Fire Protection Service (463)	4		1,075,687	10
Other Water Sales (465)	3	1,177	2,705	11
Sales for Resale (466)	17	858,136	1,434,281	12
Interdepartmental Sales (467)				13
Total Sales of Water	31,224	3,928,886	10,639,665	

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.	2,790	6,247	1
TOWN OF BRISTOL	7500 125TH AVE.	2,162	5,196	2
TOWN OF SOMERS	1201 22ND AVENUE	13,199	24,211	3
TOWN OF SOMERS	1820 12TH AVENUE	54,968	98,466	4
TOWN OF SOMERS	3000 12TH STREET	54,781	97,652	5
TOWN OF SOMERS	3801 GREEN BAY ROAD	11,281	21,973	6
TOWN OF SOMERS	3898 12TH STREET	5,640	10,947	7
TOWN OF SOMERS	4042 18TH STREET	5,911	11,890	8
TOWN OF SOMERS	4098 15TH STREET	5,666	10,960	9
TOWN OF SOMERS	6201 50TH STREET	108	755	10
VILLAGE OF PLEASANT PRAIRIE	8102 7TH AVENUE (06/04) #1	15,761	26,981	11
VILLAGE OF PLEASANT PRAIRIE	8102 7TH AVENUE (06/04) #2	340,571	552,198	12
VILLAGE OF PLEASANT PRAIRIE	8199 GREEN BAY RD (STAND BY)	0	1,001	* 13
VILLAGE OF PLEASANT PRAIRIE	8499 COOPER ROAD (STAND BY)	4	1,007	14
VILLAGE OF PLEASANT PRAIRIE	8501 7TH AVENUE (7/97)	330,836	538,824	15
VILLAGE OF PLEASANT PRAIRIE	8951 39TH AVENUE (STAND BY)	0	1,001	* 16
VILLAGE OF PLEASANT PRAIRIE	8501 7TH AVENUE (10/02)	14,458	24,972	17
Total		858,136	1,434,281	

SALES FOR RESALE (ACCT. 466)

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

General footnotes

Village metering points at 8951 39th Avenue and 8199 Green Bay Road are stand by meters with zero consumption for year.

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
NONE		1
Wholesale fire protection billed	74,380	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
Amount billed (usually per rate schedule F-1 or Fd-1)	1,001,307	4
Total Public Fire Protection Service (463)	1,075,687	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	143,475	6
Other (specify):		
Total Forfeited Discounts (470)	143,475	
Rents from Water Property (472):		
CELL PHONE ANTENNAS ON WATER TANKS	164,237	7
Total Rents from Water Property (472)	164,237	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
HYDRANT PERMITS	6,721	9
METER RESETS	11,995	10
TURN ON CHRGES	3,003	11
BACTERIAL TESTS	1,044	12
OTHER MISCELLANEOUS REVENUES	2,065	13
CHARGES TO MUNICIPALITY FOR STORMWATER ADMINISTRATION	52,980	14
Return on net investment in meters charged to sewer department	103,940	15
Other (specify):		
REPAIR DAMAGE BY OTHERS	1,852	16
PAVING COSTS CHARGED TO MUNICIPALITY	5,473	17
Total Other Water Revenues (474)	189,073	

OTHER OPERATING REVENUES (WATER)

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

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

Return on net investment in meters charged to the sewer unit is calculated at 6% of half of the average investment in meters. The amount charged in 2009 was \$103,940.

The Utility bills and collects fees charged by the City Stormwater Utility. In 2009, KWU charged the City \$52,980 for expenses incurred in conjunction with this activity.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	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)	20,774	2,200	* 9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
Total Source of Supply Expenses	20,774	2,200	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	140,125	78,560	* 13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	704,273	745,672	16
Pumping Labor and Expenses (624)	114,711	102,969	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	10,676	16,817	19
Rents (627)	0	3,500	20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	23,027	35,971	* 22
Maintenance of Power Production Equipment (632)	194	449	23
Maintenance of Pumping Equipment (633)	80,551	78,377	24
Total Pumping Expenses	1,073,557	1,062,315	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	78,457	76,875	25
Chemicals (641)	173,859	115,508	* 26
Operation Labor and Expenses (642)	260,209	254,883	27
Miscellaneous Expenses (643)	20,016	15,413	28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	37,391	31,556	31
Maintenance of Water Treatment Equipment (652)	450,293	375,637	* 32
Total Water Treatment Expenses	1,020,225	869,872	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	85,458	109,555	* 33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	4,993	32,508	* 35
Meter Expenses (663)	71,366	77,201	36
Customer Installations Expenses (664)	16,993	26,052	37
Miscellaneous Expenses (665)	541,371	551,292	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	32,138	31,623	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	55,129	302,335	* 42
Maintenance of Transmission and Distribution Mains (673)	848,007	788,479	43
Maintenance of Services (675)	182,241	155,398	* 44
Maintenance of Meters (676)	40,107	46,581	45
Maintenance of Hydrants (677)	43,741	39,817	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	1,921,544	2,160,841	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	59,428	59,284	49
Customer Records and Collection Expenses (903)	359,380	322,761	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	418,808	382,045	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	190,860	170,279	55
Office Supplies and Expenses (921)	34,201	26,222	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	152,176	167,035	58
Property Insurance (924)	69,600	64,233	59
Injuries and Damages (925)	88,295	(4,278)	* 60
Employee Pensions and Benefits (926)	932,038	1,020,856	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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	18,749	29,441	* 64
Rents (931)		0	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	1,485,919	1,473,788	
Total Operation and Maintenance Expenses	5,940,827	5,951,061	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 613 - Maintenance of Lake, River and Other Intakes

This account increased \$18,574 or 844.3% due to expenses incurred to hire divers to inspect intake structures.

Account 620 - Pumping Operation Supervision and Engineering

This account increased \$61,565 or 78.4%. Payroll expenses increased \$25,090 because of additional hours and cross-training needed to prepare for employee retirement and transition. \$36,476 is attributable to an increase in utilization of KWU engineering services.

Account 631 - Maintenance of Pumping Structures and Improvements

This account decreased \$12,944 or 36.0%. Payroll expenses allocated to this activity decreased \$2,377. In addition, HVAC maintenance expense decreased \$4,341 and storm water fees paid to the City decreased \$5,683.

Account 641 - Water Treatment Chemicals

This account increased \$58,351 or 50.5% due to price increases. The cost of hydrofluosilicic acid increased \$19,808 (48.5%), the cost of aluminum sulfate increased \$29,263 (73.1%), the cost of chlorine increased \$3,580 (19.0%), and the cost of corrosion inhibitor increased \$5,700 (36.1%).

Account 652 - Maintenance of Water Treatment Equipment

This account increased \$74,656 or 19.9%. Wages increased \$41,970 and repair and replacement parts expense increased \$16,109. Membrane modules were replaced in all 25 units during 2009 and valves were replaced on 16 units resulting in additional payroll and repair expenses. In addition, the cost of our membrane filter maintenance contract increased \$16,748.

Account 660 - Transmission and Distribution Operation Supervision and Engineering

This account decreased \$24,097 or 22%. This is primarily due to a decrease in utilization of KWU engineering services.

Account 662 - Transmission and Distribution Lines Expenses

This account decreased \$27,515 or 84.6%. This is primarily due to a decrease in wages allocated to this activity.

Account 672 - Maintenance of Distribution Reservoirs and Standpipes

This account decreased \$247,206 or 81.8% due to a decrease in expenses related to tank painting.

Account 675 - Maintenance of Services

This account increased \$26,843 or 17.3% due to additional costs associated with street repairs.

Account 925 - Injuries and Damages

This account increased \$92,573 primarily due to an increase in workers' compensation.

Account 930 - Miscellaneous Administrative and General Expenses

This account decreased \$10,692 or \$36.3% due to decreased spending for dues, training, meetings, and conferences.

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		1,809,526	1,692,332	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		39,707	36,762	2
Net property tax equivalent		1,769,819	1,655,570	
Social Security		150,805	139,691	3
PSC Remainder Assessment		9,355	9,376	4
Other (specify):				
NONE			0	5
Total tax expense		1,929,979	1,804,637	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kenosha				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.170150				3
County tax rate	mills		3.919130				4
Local tax rate	mills		7.599500				5
School tax rate	mills		9.200580				6
Voc. school tax rate	mills		1.285400				7
Other tax rate - Local	mills		1.073770				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.248530				10
Less: state credit	mills		1.441840				11
Net tax rate	mills		21.806690				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		7.599500				14
Combined School Tax Rate	mills		10.485980				15
Other Tax Rate - Local	mills		1.073770				16
Total Local & School Tax	mills		19.159250				17
Total Tax Rate	mills		23.248530				18
Ratio of Local and School Tax to Total	dec.		0.824106				19
Total tax net of state credit	mills		21.806690				20
Net Local and School Tax Rate	mills		17.971021				21
Utility Plant, Jan. 1	\$	107,041,474	107,041,474				22
Materials & Supplies	\$	349,544	349,544				23
Subtotal	\$	107,391,018	107,391,018				24
Less: Plant Outside Limits	\$	6,310,352	6,310,352				25
Taxable Assets	\$	101,080,666	101,080,666				26
Assessment Ratio	dec.		0.996148				27
Assessed Value	\$	100,691,303	100,691,303				28
Net Local & School Rate	mills		17.971021				29
Tax Equiv. Computed for Current Year	\$	1,809,526	1,809,526				30
Tax Equivalent per 1994 PSC Report	\$	1,033,306					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	1,809,526					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

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

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

Other tax rate - local represents library and museum tax

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	1,136,363				1,136,363	5
Collecting and Impounding Reservoirs (312)	268,711				268,711	6
Lake, River and Other Intakes (313)	1,525,913				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
Total Source of Supply Plant	3,384,069	0	0	0	3,384,069	
PUMPING PLANT						
Land and Land Rights (320)	19,328				19,328	11
Structures and Improvements (321)	3,834,132				3,834,132	12
Other Power Production Equipment (323)	577,490				577,490	13
Electric Pumping Equipment (325)	3,816,755	156,085	124,814		3,848,026	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	8,647				8,647	16
Total Pumping Plant	8,256,352	156,085	124,814	0	8,287,623	
WATER TREATMENT PLANT						
Land and Land Rights (330)	527,048				527,048	17
Structures and Improvements (331)	8,192,141				8,192,141	18
Sand or Other Media Filtration Equipment (332)	1,265,370	12,028			1,277,398	19
Membrane Filtration Equipment (333)	13,836,043				13,836,043	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	23,820,602	12,028	0	0	23,832,630	
TRANSMISSION AND DISTRIBUTION PLANT						
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)	27,715,938		275		27,715,663	25
Services (345)	501,749	28,939	218		530,470	26
Meters (346)	4,436,109	330,916	214,599		4,552,426	27
Hydrants (348)	3,575,929	71,714	9,567		3,638,076	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	42,706,254	431,569	224,659	0	42,913,164	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	90,294		1,061	(1,128)	88,105	* 32
Computer Equipment (391.1)	283,521	8,993	23,320	(13,703)	255,491	* 33
Transportation Equipment (392)	1,121,467		170,263		951,204	* 34
Stores Equipment (393)	1,746				1,746	35
Tools, Shop and Garage Equipment (394)	269,688	8,908	9,114		269,482	36
Laboratory Equipment (395)	124,987		5,704		119,283	37
Power Operated Equipment (396)	499,268		13,499		485,769	38
Communication Equipment (397)	24,581		8,461		16,120	39
SCADA Equipment (397.1)	551,461	9,105			560,566	40
Miscellaneous Equipment (398)	160,850		269		160,581	41
Total General Plant	3,127,863	27,006	231,691	(14,831)	2,908,347	
Total utility plant in service directly assignable	81,295,140	626,688	581,164	(14,831)	81,325,833	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	81,295,140	626,688	581,164	(14,831)	81,325,833	

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

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

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

Account 325 - Electric Pumping Equipment
Low lift pumps - \$83,971
30th Ave Booster Upgrade - \$72,114

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

Account 325 - Electric Pumping Equipment
Electrical equipment at 30th Ave Booster station - \$49,614
Variable frequency drives - \$75,200

Account 392 - Transportation Equipment
Ford utility van - \$37,557
Dodge Intrepid - \$16,455
Chevy Blazer - \$26,577
Ford pipe truck - \$81,673
Dump truck body - \$8,001

If Adjustments for any account are nonzero, please explain.

Account 391 - Office Furniture & Equipment
Transfer binding machines to sewer unit - (\$1,128)

Accpimt 391.1 - Computer Equipment
Transfer printers to sewer unit - (\$13,703)

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	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
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
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)	18,247,807		181		18,247,626	25
Services (345)	6,350,341	47,147	2,753		6,394,735	26
Meters (346)	0				0	27
Hydrants (348)	587,666		1,572		586,094	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	25,324,022	47,147	4,506	0	25,366,663	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	25,324,022	47,147	4,506	0	25,366,663	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	25,324,022	47,147	4,506	0	25,366,663	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	227,269	2.00%	22,727	1
Collecting and Impounding Reservoirs (312)	139,877	1.67%	4,487	2
Lake, River and Other Intakes (313)	705,652	1.67%	25,482	3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	60,260	1.33%	6,026	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	1,133,058		58,722	
PUMPING PLANT				
Structures and Improvements (321)	602,274	2.00%	76,683	7
Other Power Production Equipment (323)	181,309	4.00%	23,100	8
Electric Pumping Equipment (325)	1,107,091	3.30%	127,619	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	5,094	4.00%	346	11
Total Pumping Plant	1,895,768		227,748	
WATER TREATMENT PLANT				
Structures and Improvements (331)	2,371,487	2.00%	163,844	12
Sand or Other Media Filtration Equipment (332)	1,265,370	3.24%	12,028	13
Membrane Filtration Equipment (333)	4,545,051	5.56%	769,284	14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	8,181,908		945,156	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	1,878,300	1.86%	114,606	17
Transmission and Distribution Mains (343)	2,556,549	0.93%	257,757	18
Services (345)	325,585	2.09%	10,787	19
Meters (346)	1,021,867	5.00%	224,713	20
Hydrants (348)	951,201	1.59%	57,351	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	6,733,502		665,214	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	58,041	5.88%	5,245	24
Computer Equipment (391.1)	181,639	14.29%	20,621	25
Transportation Equipment (392)	682,838	12.86%	65,501	26
Stores Equipment (393)	1,462	5.88%	103	27
Tools, Shop and Garage Equipment (394)	191,025	5.88%	15,852	28
Laboratory Equipment (395)	67,790	5.88%	7,182	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					249,996	1
312					144,364	2
313					731,134	3
314					0	4
316					66,286	5
317					0	6
	0	0	0	0	1,191,780	
321					678,957	7
323					204,409	8
325	124,814				1,109,896	9
326					0	10
328					5,440	11
	124,814	0	0	0	1,998,702	
331					2,535,331	12
332					1,277,398	13
333					5,314,335	14
334					0	15
	0	0	0	0	9,127,064	
341					0	16
342					1,992,906	17
343	275				2,814,031	18
345	218				336,154	19
346	214,599		22,118		1,054,099	20
348	9,567		4,124		1,003,109	21
349					0	22
	224,659	0	26,242	0	7,200,299	
390					0	23
391	1,061			(896)	61,329	24
391.1	23,320			(13,205)	165,735	25
392	170,263		8,147	9,598	595,821	26
393					1,565	27
394	9,114		836		198,599	28
395	5,704				69,268	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	244,809	9.00%	23,099	30
Communication Equipment (397)	12,938	9.09%	1,850	31
SCADA Equipment (397.1)	478,601	10.00%	55,601	32
Miscellaneous Equipment (398)	17,632	5.88%	9,450	33
Total General Plant	1,936,775		204,504	
Total accum. prov. directly assignable	19,881,011		2,101,344	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	19,881,011		2,101,344	

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	13,499		3,918	(2,568)	255,759	30
397	8,461				6,327	31
397.1			909		535,111	32
398	269				26,813	33
	231,691	0	13,810	(7,071)	1,916,327	
	581,164	0	40,052	(7,071)	21,434,172	
					0	34
	581,164	0	40,052	(7,071)	21,434,172	

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

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

If Adjustments for any account are nonzero, please explain.

Account 391 - Office Furniture & Equipment
Transfer binding machines to sewer unit - \$895

Account 391.1 - Computer Equipment
Transfer computers to sewer unit - \$13,205

Account 392 - Transportation Equipment
Loss on sale of assets - \$9,598

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

This page intentionally left blank

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	108,275	1.86%	2,571	17
Transmission and Distribution Mains (343)	2,634,241	0.93%	169,704	18
Services (345)	2,240,588	2.09%	133,186	19
Meters (346)	0	0.00%		20
Hydrants (348)	23,216	1.59%	9,331	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	5,006,320		314,792	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					110,846	17
343	181				2,803,764	18
345	2,753				2,371,021	19
346					0	20
348	1,572		678		31,653	21
349					0	22
	4,506	0	678	0	5,317,284	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	5,006,320		314,792	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	5,006,320		314,792	

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	
	4,506	0	678	0	5,317,284	
					0	34
	4,506	0	678	0	5,317,284	

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		395,493		395,493	1
February		362,944		362,944	2
March		386,253		386,253	3
April		370,605		370,605	4
May		427,200		427,200	5
June		432,295		432,295	6
July		528,399		528,399	7
August		490,755		490,755	8
September		435,134		435,134	9
October		382,769		382,769	10
November		361,467		361,467	11
December		363,435		363,435	12
Total annual pumpage	0	4,936,749	0	4,936,749	

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):	4,936,749	1
Less: Gallons (000's) used in the treatment process:	408,276	2
Subtotal: Gallons (000's) entering distribution system:	4,528,473	3
Less: Gallons (000's) sold:	3,928,886	4
Gallons (000's) entering distribution system but not sold:	599,587	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	19,623	7
Gallons (000's) used for fire protection:	4,716	8
Gallons (000's) used to prevent freezing of distribution system:	144	9
Gallons (000's) used for other system uses:	1,307	10
Subtotal Estimated Usage:	25,790	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	9,861	13
Gallons (000's) lost due to service leaks or breaks:	714	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	25	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	563,197	17
Subtotal of Estimated Losses:	573,797	18
Percentage of water entering distribution system sold:	87%	19
Percentage of unaccounted for water:	11%	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.)	19,070	22
Date of maximum: 08/03/2009		23
Cause of maximum: Hot weather		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	9,320	25
Date of minimum: 11/29/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	9,697,517	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:	173	32
Number of service breaks repaired this year:	83	33
Population served (estimate the number of individuals served):		34
Inside municipality?	96,000	35
Outside municipality?	1,981	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	WORTHINGTON	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	2009	1982	1982	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,100	2,100	2,100	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL	SIEMENS ALLIS	SIEMENS ALLIS	9
Year Installed	2009	1982	1982	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	125	125	12
Footnotes				13
				14

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	58TH STREET, PUMP #4	75 ST & 88 AVE, PUMP #1	75 ST & 88 AVE, PUMP #2	1
Location	4841 58TH STREET	8798 75TH STREET	8798 75TH STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE-DEMING	PACO PUMP CO	PACO PUMP CO	5
Year Installed	2003	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
Year Installed	1988	2001	1988	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	200	20	40	12
Footnotes				13
				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
Year Installed	1988	1998	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	400	400	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	HIGHLIFT TWP-722	HIGHLIFT TWP-723	HIGHLIFT VFD-711	1
Location	1998 PROD PUMP BLDG	1998 PROD PUMP BLDG	1998 PROD PUMP BLDG	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	5
Year Installed	1998	1998	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	5,500	5,500	5,500	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	9 10
Year Installed	1998	1998	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	400	400	400	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGHLIFT VFD-721	LOWLIFT VFD-112	LOWLIFT VFD-113	15
Location	1998 PROD PUMP BLDG	RAW WATER PUMP STN.	RAW WATER PUMP STN	16
Purpose	P	P	P	17
Destination	D	T	T	18
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	19
Year Installed	1998	1998	1998	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	5,500	7,000	7,000	22
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	23 24
Year Installed	1998	1998	1998	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	400	300	300	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

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

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

RESERVOIRS, STANDPIPES & 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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
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.)	136	159	158	6
Total capacity in gallons (actual)	150,000	750,000	250,000	7
				8
WATER TREATMENT PLANT				9
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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3 4
Year constructed	1969	1991	1934	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	63	77	76	9 10
Total capacity in gallons (actual)	4,300,000	3,800,000	2,700,000	11 12
WATER TREATMENT PLANT				13
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	75TH STREET	80TH STREET	CLEAN WATER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
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.)	132	97	1	9 10
Total capacity in gallons (actual)	750,000	4,000,000	2,500,000	11 12
WATER TREATMENT PLANT				13
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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
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.)	116	91		6
Total capacity in gallons (actual)	750,000	250,000		7
WATER TREATMENT PLANT				8
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	25.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes				15

RESERVOIRS, STANDPIPES & WATER TREATMENT

Reservoirs, Standpipes & Water Treatment (Page W-18)

General footnotes

An increase in water treatment plant rated capacity was approved by the Wisconsin Department of Natural Resources on December 10, 2009. Rated capacity for the microfiltration plant increased from 21.775 MGD to 25 MGD.

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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
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		190		720,265	8
P	D	6.000	5,863				5,863	9
M	D	8.000	384,261				384,261	10
P	D	8.000	127,338				127,338	11
M	D	10.000	13,616				13,616	12
M	D	12.000	64,632				64,632	13
M	T	12.000	160,866				160,866	14
P	D	12.000	8,795				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	175,120				175,120	18
P	T	16.000	21,104				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	61,090				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
Total Within Municipality			1,868,705	0	190	0	1,868,515	
Total Utility			1,868,705	0	190	0	1,868,515	

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	8,800		24		8,776		1
L	0.750	107				107		2
M	0.750	10,371		1		10,370		3
L	1.000	158				158		4
M	1.000	8,029	19	4		8,044		5
M	1.500	639	1			640		6
L	1.500	68		1		67		7
M	2.000	549				549		8
L	2.000	58				58		9
M	3.000	97				97		10
M	4.000	173		1		172		11
M	6.000	260	5			265		12
M	8.000	156	5			161		13
M	10.000	7				7		14
M	12.000	16				16		15
M	16.000	1				1		16
Total Utility		29,489	30	31	0	29,488	0	

WATER SERVICES

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 2009, 30 assessments were added by customer request and through assessments with \$25,697 collected. Due to developer's agreements, the Utility processes very few assessments for connections. In the assessment process, the customer is given all legal notices regarding installation. After installation, the customer has 30 days to pay interest free. If unpaid, interest accrues at 7.5% annually. In November of each year, unpaid assessments are placed on the tax roll as special assessments for collection.

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. No donated connections were accepted by the Utility in 2009.

In 2009, the Utility recorded \$9,450 of donated material and excavation associated with connections.

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

No change from last year.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
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	25,093	1,600	1,494	(57)	25,142	1,974	*	1
0.750	4,053	240	130	18	4,181	411	*	2
1.000	888	64	19	(19)	914	112	*	3
1.500	608	45	6	16	663	253		4
2.000	729	21	8	(17)	725	270	*	5
3.000	98	15	12	(2)	99	49		6
4.000	64	12	9	(5)	62	36		7
6.000	44	2	4	0	42	41		8
8.000	9		0	0	9	9		9
10.000	2		0	0	2	2		10
Total:	31,588	1,999	1,682	(66)	31,839	3,157		

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	23,679	985	3	13	0	462	25,142	*	1
0.750	3,341	659	6	15	0	160	4,181	*	2
1.000	195	607	14	32	0	66	914	*	3
1.500	20	455	13	26	0	149	663		4
2.000	7	506	16	51	0	145	725	*	5
3.000	0	64	3	24	0	8	99		6
4.000	0	27	5	23	1	6	62		7
6.000	0	12	9	7	7	7	42		8
8.000	0	0	0	1	8	0	9		9
10.000	0	0	1	0	1	0	2		10
Total:	27,242	3,315	70	192	17	1,003	31,839		

METERS

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. No testing is done. 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 six-inch meter at the Chrysler was removed in March, 2010 and was not tested until 2010.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	3,184	24	24		3,184	2
Total Fire Hydrants	3,184	24	24	0	3,184	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	1,779	*
Number of distribution system valves end of year:	5,627	
Number of distribution valves operated during year:	603	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

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