



3013 (02-02-05)

ANNUAL REPORT

OF

Name: KENOSHA WATER UTILITY

Principal Office: 4401 GREEN BAY ROAD
KENOSHA, WI 53144

For the Year Ended: DECEMBER 31, 2007

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KENOSHA WATER UTILITY

Utility Address: 4401 GREEN BAY ROAD
KENOSHA, WI 53144

When was utility organized? 1/1/1894

Report any change in name:

Effective Date:

Utility Web Site: 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

E-mail Address: wcathyb@kenosha.org

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: EVERETT C BUTLER

Title: CHAIRMAN OF BOARD OF WATER COMMISSIONERS

Office Address:

625 52ND STREET
KENOSHA, WI 53140

Telephone: (262) 653 - 4300

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: KATHRYN M 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

E-mail Address: katie.rivett@cliftoncpa.com

Date of most recent audit report: 4/30/2007

Period covered by most recent audit: YEAR ENDED 12/31/2006

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

E-mail Address: wcathyb@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

E-mail 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

E-mail Address: ed.st.peter@kenoshawater.org

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: KERRY GLOSS
Title: DIRECTOR OF OPERATIONS

Office Address:
7834 3RD AVENUE
KENOSHA, WI 53143

Telephone: (262) 653 - 4349
Fax Number: (262) 653 - 4340

E-mail Address: wkerryg@kenosha.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

E-mail 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

E-mail Address: wrogerf@kenosha.org

Name: STEVE MILLS
Title: ASSISTANT GENERAL MANAGER

Office Address:
4401 GREEN BAY RD.
KENOSHA, WI 53144

Telephone: (262) 653 - 4304

Name of utility commission/committee: Board of Water Commissioners

Fax Number: (262) 653 - 4303

Names of members of utility commission/committee:

- MR EVERETT C BUTLER, CHAIRMAN
 - MR DONALD K HOLLAND
 - MR RAY MISNER
 - MR DON L MOLDENHAUER
 - MR KENNETH O POLZIN, JR
 - 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,

IDENTIFICATION AND OWNERSHIP

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:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	11,056,978	10,869,928	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,393,200	5,010,690	2
Depreciation Expense (403)	1,560,848	1,512,585	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,693,071	1,629,952	5
Total Operating Expenses	8,647,119	8,153,227	
Net Operating Income	2,409,859	2,716,701	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,409,859	2,716,701	
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)	315,824	344,493	10
Miscellaneous Nonoperating Income (421)	971,444	1,233,721	11
Total Other Income	1,287,268	1,578,214	
Total Income	3,697,127	4,294,915	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(172,400)	(172,400)	12
Other Income Deductions (426)	289,465	276,731	13
Total Miscellaneous Income Deductions	117,065	104,331	
Income Before Interest Charges	3,580,062	4,190,584	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,208,235	1,275,751	14
Amortization of Debt Discount and Expense (428)	48,485	52,426	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	28,825	30,171	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	1,285,545	1,358,348	
Net Income	2,294,517	2,832,236	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	57,439,273	54,607,037	20
Balance Transferred from Income (433)	2,294,517	2,832,236	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	348,133	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)	59,385,657	57,439,273	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	11,056,978		11,056,978	1
Total (Acct. 400):	11,056,978	0	11,056,978	
Operation and Maintenance Expense (401-402):				
Derived	5,393,200		5,393,200	2
Total (Acct. 401-402):	5,393,200	0	5,393,200	
Depreciation Expense (403):				
Derived	1,560,848		1,560,848	3
Total (Acct. 403):	1,560,848	0	1,560,848	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,693,071		1,693,071	5
Total (Acct. 408):	1,693,071	0	1,693,071	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	2,409,859	0	2,409,859	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
DEPRECIATION	48,437	0	48,437	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
RENEWAL & REPLACEMENT	15,622	0	15,622 12
TAX ACCOUNT	56,657	0	56,657 13
SPECIAL REDEMPTION	116,822	0	116,822 14
INVESTMENT ACCOUNT	75,592	0	75,592 15
MAINS & CONNECTIONS	2,694	0	2,694 16
Total (Acct. 419):	315,824	0	315,824
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 17
OJA GRANT - ADMIN EQUIP (SECURITY SYSTEM)	0	119,225	119,225 18
REFUND CONTRIBUTION (RESERVOIRS & STANDPIPES)	0	(7,147)	(7,147) 19
CONTRIBUTED PLANT WATER MAINS	0	556,955	556,955 20
CONTRIBUTED PLANT SERVICES	0	233,952	233,952 21
CONTRIBUTED PLANT HYDRANTS	0	61,530	61,530 22
MISCELLANEOUS NON OPERATING REVENUE (44681)	6,929	0	6,929 23
Total (Acct. 421):	6,929	964,515	971,444
TOTAL OTHER INCOME:	322,753	964,515	1,287,268
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(172,400)		(172,400) 24
NONE	0	0	0 25
Total (Acct. 425):	(172,400)	0	(172,400)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		289,465	289,465 26
NONE	0	0	0 27
Total (Acct. 426):	0	289,465	289,465
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(172,400)	289,465	117,065
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	1,208,235		1,208,235 28
Total (Acct. 427):	1,208,235	0	1,208,235
Amortization of Debt Discount and Expense (428):			
BOND REFUNDING AMORTIZATION	7,936		7,936 29

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Amortization of Debt Discount and Expense (428):			
BOND DISCOUNT EXPENSE	29,321		29,321 30
BOND ISSUANCE EXPENSE	11,228		11,228 31
Total (Acct. 428):	48,485	0	48,485
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 32
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	28,825		28,825 33
Total (Acct. 430):	28,825	0	28,825
Other Interest Expense (431):			
Derived	0		0 34
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 35
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	1,285,545	0	1,285,545
NET INCOME:	1,619,467	675,050	2,294,517
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	39,295,735	18,143,538	57,439,273 36
Total (Acct. 216):	39,295,735	18,143,538	57,439,273
Balance Transferred from Income (433):			
Derived	1,619,467	675,050	2,294,517 37
Total (Acct. 433):	1,619,467	675,050	2,294,517
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 38
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
MISC DEFERRED DEBIT - WRS UNFUNDED OBLIGATION	348,133	0	348,133 39
Total (Acct. 435)--Debit:	348,133	0	348,133
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 40
Total (Acct. 436)--Debit:	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
EARNED SURPLUS			
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 41
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	40,567,069	18,818,588	59,385,657

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

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	11,056,978	0	0	0	11,056,978	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	11,056,978	0	0	0	11,056,978	

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	2,119,744	(452,271)	1,667,473	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses		300,361	300,361	5
Merchandising and jobbing			0	6
Other nonutility expenses		38,666	38,666	7
Water utility plant accounts		102,883	102,883	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts		10,361	10,361	19
Total Payroll	2,119,744	0	2,119,744	

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	37.1	1
Electric		2
Gas		3
Sewer	44.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	104,071,819	100,798,409	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	22,871,000	21,031,139	2
Net Utility Plant	81,200,819	79,767,270	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	81,200,819	79,767,270	
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)	86,376	62,265	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	104,376	80,265	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	454,887	638,211	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	650	650	12
Temporary Cash Investments (136)	3,500,000	4,325,867	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,211,341	1,163,502	15
Other Accounts Receivable (143)	13,945	11,507	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	659,740	516,647	18
Materials and Supplies (151-163)	367,351	368,495	19
Prepayments (165)	62,498	81,031	20
Interest and Dividends Receivable (171)	30,483	1,766	21
Accrued Utility Revenues (173)	1,214,189	1,179,499	22
Miscellaneous Current and Accrued Assets (174)	24,105	29,543	23
Total Current and Accrued Assets	7,539,189	8,316,718	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	258,927	307,411	24
Other Deferred Debits (182-186)	0	348,133	25
Total Deferred Debits	258,927	655,544	
Total Assets and Other Debits	89,103,311	88,819,797	

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)	1,235,844	1,228,815	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	59,385,657	57,439,273	28
Total Proprietary Capital	60,621,501	58,668,088	
LONG-TERM DEBT			
Bonds (221-222)	22,405,000	23,905,000	29
Advances from Municipality (223)	407,662	429,270	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	22,812,662	24,334,270	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	148,329	505,110	33
Payables to Municipality (233)	572,339	441,125	34
Customer Deposits (235)	1,474	1,560	35
Taxes Accrued (236)	1,579,140	1,524,544	36
Interest Accrued (237)	101,791	108,696	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	76	112	40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	2,403,149	2,581,147	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		15,000	43
Other Deferred Credits (253)	3,265,999	3,221,292	44
Total Deferred Credits	3,265,999	3,236,292	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	89,103,311	88,819,797	

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	100,798,409	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)	79,588,166	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	23,726,710	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	2,371				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	754,572				9
Total Utility Plant	104,071,819	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)	18,164,163	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	4,704,466	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)	2,371				13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	22,871,000	0	0	0	
Net Utility Plant	81,200,819	0	0	0	

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

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

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)	16,612,754				16,612,754	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,560,848				1,560,848	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	105,099				105,099	6
Accruals charged other						7
accounts (specify):						8
FUNCTIONAL EXPENSE ACCTS	86,846				86,846	9
Salvage	24,303				24,303	10
Other credits (specify):						11
CORRECT PRIOR PERIOD ERROR	9,914				9,914	12
GAIN ON SALE OF ASSETS	6,702				6,702	13
					0	14
					0	15
Total credits	1,793,712	0	0	0	1,793,712	16
Debits during year						17
Book cost of plant retired	242,301				242,301	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	242,301	0	0	0	242,301	25
Balance end of year (111.1)	18,164,165	0	0	0	18,164,165	26

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

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)	4,416,014				4,416,014	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	289,465				289,465	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	289,465	0	0	0	289,465	16
Debits during year						17
Book cost of plant retired	1,014				1,014	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	1,014	0	0	0	1,014	25
Balance end of year (111.1)	4,704,465	0	0	0	4,704,465	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
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	0	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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

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
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	367,351	368,495
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	367,351	368,495

**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)				
1998 Bond Refunding Notes discount expense	29,321	428	178,145	1
1998 Bond Refunding Notes issuance expense	11,228	428	68,218	2
Amortization of Loss on Refunding	7,936	428	12,564	3
Total			258,927	
Unamortized premium on debt (251)				
NONE				4
Total			0	

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	1,228,815	1
Changes during year (explain):		
CONNECTIONS CONTRIBUTED BY MUNICIPALITY	7,029	2
Balance end of year	<u><u>1,235,844</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Water Revenue Refunding Bonds	05/15/1998	12/01/2018	4.82%	22,405,000	1
Total Bonds (Account 221):				22,405,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 22,405,000

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 (223)					
ADVANCE FROM MUNICIPALITY	04/01/1999	04/01/2019	6.67%	407,662	1
Total for Account 223				407,662	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,524,544	1
Accruals:		
Charged water department expense	136,791	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
PSC REMAINDER ASSESSMENT	11,411	5
TAX EQUIVALENT FOR 2007	1,579,140	6
Total Accruals and other credits	<u>1,727,342</u>	
Taxes paid during year:		
County, state and local taxes	1,524,544	7
Social Security taxes	136,791	8
PSC Remainder Assessment	11,411	9
Other (explain):		
NONE		10
Total payments and other debits	<u>1,672,746</u>	
Balance end of year	<u><u>1,579,140</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1991 Water Revenue Bonds	0			0	1
1998 Water Revenue Refunding Bonds	101,233	1,208,235	1,214,797	94,671	2
Subtotal	101,233	1,208,235	1,214,797	94,671	
Advances from Municipality (223)					
WRS PAY OFF OF UNFUNDED OBLIGATION	7,463	28,825	29,168	7,120	3
Subtotal	7,463	28,825	29,168	7,120	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	108,696	1,237,060	1,243,965	101,791	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
LONG TERM PORTION OF ASSESSMENTS RECEIVABLE	86,376	2
Total (Acct. 124):	86,376	
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	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,211,341	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	1,211,341	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
WATER MAIN ASSESSMENT RECEIVABLE	13,945	15
Total (Acct. 143):	13,945	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
TAXROLL COLLECTIONS	475,509	16
OJA GRANT FOR SECURITY SYSTEM	119,225	17
DEVELOPERS AGREEMENT - PARKVIEW SUBDIVISION	30,912	18
CONCRETE REPLACEMENT	22,043	19
WATER CONNECTION - KAT PARK	2,402	20
SNOW REMOVAL	6,922	21
DIGGERS HOTLINE	1,274	22
MISCELLANEOUS	1,453	23
Total (Acct. 145):	659,740	
Prepayments (165):		
PREPAID VERSAPROBE METER READING MAINTENANCE CONTRACT	3,343	24
MICRO MEMBRANE FILTER REPLACEMENT AGREEMENT	53,750	25
PREPAID COMPUTER EQUIPMENT MAINTENANCE CONTRACT	5,405	26
Total (Acct. 165):	62,498	
Extraordinary Property Losses (182):		
NONE		27
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		28
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		29
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		30
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		31
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYROLL PAYABLE	40,014	32
GENERAL AND HEALTH INSURANCE	505,873	33
STREET RESURFACING	20,262	34
FUEL PRUCHASES	5,160	35
MISCELLANEOUS	1,030	36
Total (Acct. 233):	572,339	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Credits (253):		
Regulatory Liability	2,758,406	37
CONTINGENT RETIREMENT SICK LEAVE LIABILITY	299,861	38
WORKERS COMPENSATION IBNR EXPENSE	186,389	39
ADVANCE CELL TOWER RENTAL PAYMENTS	21,343	40
Total (Acct. 253):	3,265,999	

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)	77,594,263	0	0	0	77,594,263	1
Materials and Supplies	367,923	0	0	0	367,923	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	17,388,459	0	0	0	17,388,459	4
Customer Advances for Construction					0	5
Regulatory Liability	2,844,606	0	0	0	2,844,606	6
NONE					0	7
Average Net Rate Base	57,729,121	0	0	0	57,729,121	
Net Operating Income	2,409,859	0	0	0	2,409,859	8
Net Operating Income as a percent of						
Average Net Rate Base	4.17%	N/A	N/A	N/A	4.17%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**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	2,930,806	0	0	0	2,930,806	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	2,758,406	0	0	0	2,758,406	

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)**General footnotes**

A/C 435 - Miscellaneous Debits to Surplus--Debit

After consulting with Kathy Butzlaff of the PSC staff, the Utility has elected to write-off the remaining deferred debit (186) in the amount of \$348,133 to Miscellaneous Debits to Surplus--Debit (435). See footnotes for page F-19 concerning the creation of the Deferred Debit.

Balance Sheet End-of-Year Account Balances (Page F-19)**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).

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Miscellaneous Deferred Debit (account 186) - WRS Obligation
 The Water Utility's proportionate share of the pay off made by the City of the Employee Trust Fund unfunded obligation has been recorded by a debit to account 186, Miscellaneous Deferred Debits and a credit to account 223, Advances from Municipality. This was as directed by Bruce Manthey of the PSC in his letter, file DWCCA-2820-BJM. After initial discussions with the PSC staff an amortization method based on anticipated payroll expense increases was proposed to the PSC for approval. The method amortized the \$535,467 deferred debit, account 223, over a period of 20 years assuming a 2.5% increase in payroll costs per year. The schedule is shown below including the Water Utility's share of Act 21 credit:

WRS Unfunded Obligation Amortization
 Assumes 2.5% annual wage increase

Year		
2000	1.0000	\$ 20,962.05
2001	1.0250	19,827.31
2002	1.0506	20,323.00
2003	1.0769	20,831.07
2004	1.1038	21,351.85
2005	1.1314	21,885.64
2006	1.1597	22,432.79
2007	1.1887	22,993.60
2008	1.2184	23,568.44
2009	1.2489	24,157.66
2010	1.2801	24,761.60
2011	1.3121	25,380.64
2012	1.3449	26,015.15
2013	1.3785	26,665.53
2014	1.4130	27,332.17
2015	1.4483	28,015.47
2016	1.4845	28,715.86
2017	1.5216	29,433.76
2018	1.5597	30,169.60
2019	1.5987	30,923.85
.	-----	-----
.	25.5447	\$495,747.04

After consulting Kathy Butzlaff of the PSC staff, the Utility has elected to write-off the remaining deferred debit (186) in the amount of \$348,133 to miscellaneous debits to surplus (435).

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

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

Account 143 - Water Main Assessment Receivable

The current portion of water main and connection assessments is \$13,945.

Account 145 - Receivables from Municipality

Taxroll Collections \$475,509. This is the amount of delinquent water bills placed on the property tax bills issued by the City. This is done per WIS STATUTE 66.0809.

OJA Grant for Security System \$119,225. This is the amount of Grant Number HS-05-CI-0486 remitted to the City for water utility security equipment. Funds were received by the City in October, 2007 but have not yet been transferred to the Utility.

Developers Agreement - Parkview Subdivision \$30,912. This is a deferred water main assessment that was collected by the City. As of year end these funds had not been transferred to the Utility.

Concrete Replacement \$22,043. This is the reimbursement of costs incurred by KWU to perform concrete repairs on behalf of the City which was done in conjunction with KWU contracts.

Account 223 Payables to Municipality

General and Health Insurance \$505,873. This includes unpaid health insurance claims of \$469,547. The balance represents KWU's share of general, property, and liability insurance and the administrative costs associated with them.

Payroll payable \$40,014. This represents the payroll for the last week of December 2007 which had not been paid to the City as of 12/31/2007.

Street Resurfacing \$20,262. This is the cost of street repairs performed by the City in conjunction with KWU main repair projects that had not been reimbursed as of year end.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	10,672,033	10,533,577	1
Total Sales of Water	10,672,033	10,533,577	
Other Operating Revenues			
Forfeited Discounts (470)	112,315	101,228	2
Miscellaneous Service Revenues (471)	56,293	18,160	3
Rents from Water Property (472)	117,278	121,878	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	99,059	95,085	6
Total Other Operating Revenues	384,945	336,351	
Total Operating Revenues	11,056,978	10,869,928	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	992,821	979,850	8
Water Treatment Expenses (640-652)	844,682	801,975	9
Transmission and Distribution Expenses (660-678)	1,743,396	1,622,424	10
Customer Accounts Expenses (901-905)	339,498	290,932	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	1,472,803	1,315,509	13
Total Operation and Maintenance Expenses	5,393,200	5,010,690	
Other Operating Expenses			
Depreciation Expense (403)	1,560,848	1,512,585	14
Amortization Expense (404-407)		0	15
Taxes (408)	1,693,071	1,629,952	16
Total Other Operating Expenses	3,253,919	3,142,537	
Total Operating Expenses	8,647,119	8,153,227	
NET OPERATING INCOME	2,409,859	2,716,701	

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 (either Account 461 or Account 464).
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	25	7,986	11,185	1
Commercial	12	3,196	4,844	2
Industrial				3
Total Unmetered Sales to General Customers (460)	37	11,182	16,029	
Metered Sales to General Customers (461)				
Residential	26,775	1,813,520	5,059,562	4
Commercial	3,251	990,851	2,218,832	5
Industrial	70	305,239	493,067	6
Total Metered Sales to General Customers (461)	30,096	3,109,610	7,771,461	
Private Fire Protection Service (462)	403		131,699	7
Public Fire Protection Service (463)	4		1,034,295	8
Other Sales to Public Authorities (464)	186	104,303	241,435	9
Sales to Irrigation Customers (465)	3	1,489	3,266	10
Sales for Resale (466)	17	914,233	1,473,848	11
Interdepartmental Sales (467)				12
Total Sales of Water	30,746	4,140,817	10,672,033	

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 125TH AVE.	3,213	6,756	1
TOWN OF BRISTOL	7500 120TH AVE.	2,480	5,543	2
TOWN OF SOMERS	3801 GREEN BAY ROAD	4,483	8,629	3
TOWN OF SOMERS	6201 50TH STREET	126	760	4
TOWN OF SOMERS	3898 12TH STREET	7,567	13,906	5
TOWN OF SOMERS	1201 22ND AVENUE	25,386	44,400	6
TOWN OF SOMERS	4098 15TH STREET	15,380	27,275	7
TOWN OF SOMERS	1820 12TH AVENUE	58,931	102,276	8
TOWN OF SOMERS	4042 18TH STREET	292	1,930	9
TOWN OF SOMERS	3000 12TH STREET	48,651	84,211	10
VILLAGE OF PLEASANT PRAIRIE	8499 COOPER ROAD (STAND BY)	0	957	11
VILLAGE OF PLEASANT PRAIRIE	8199 GREEN BAY RD (STAND BY)	0	957	12
VILLAGE OF PLEASANT PRAIRIE	8102 7TH AVENUE (06/04) #2	272,458	427,601	13
VILLAGE OF PLEASANT PRAIRIE	8501 7TH AVENUE (7/97)	449,244	704,125	14
VILLAGE OF PLEASANT PRAIRIE	8102 7TH AVENUE (06/04) #1	14,283	23,772	15
VILLAGE OF PLEASANT PRAIRIE	8951 39TH AVENUE (STAND BY)	4	965	16
VILLAGE OF PLEASANT PRAIRIE	8501 7TH AVENUE (10/02)	11,735	19,785	17
Total		914,233	1,473,848	

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):		
Amount billed (usually per rate schedule F-1 or Fd-1)	1,034,295	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	1,034,295	
Forfeited Discounts (470):		
Customer late payment charges	112,315	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	112,315	
Miscellaneous Service Revenues (471):		
HYDRANT PERMITS	5,592	7
METER RESETS	5,231	8
BUG TESTS	1,200	9
TURN ON CHARGES	1,441	10
THAW SERVICES	50	11
DAMAGED METERS	448	12
POOL FILLS	320	13
CHARGES TO MUNICIPALITY FOR STORMWATER ADMINISTRATION	42,011	14
Total Miscellaneous Service Revenues (471)	56,293	
Rents from Water Property (472):		
CELL PHONE ANTENNAS ON WATER TANKS	117,278	15
Total Rents from Water Property (472)	117,278	
Interdepartmental Rents (473):		
NONE		16
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	99,059	17
Other (specify): NONE		18
Total Other Water Revenues (474)	99,059	

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	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	90,721	53,490	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	692,486	695,289	17
Pumping Labor and Expenses (624)	98,085	95,271	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	9,873	8,854	20
Rents (627)	6,000	5,650	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	37,240	37,085	23
Maintenance of Power Production Equipment (632)	1,467	9,284	24
Maintenance of Pumping Equipment (633)	56,949	74,927	25
Total Pumping Expenses	992,821	979,850	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	70,947	85,623	26
Chemicals (641)	83,217	71,342	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	241,983	228,918	28
Miscellaneous Expenses (643)	16,460	14,885	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	31,984	60,258	32
Maintenance of Water Treatment Equipment (652)	400,091	340,949	33
Total Water Treatment Expenses	844,682	801,975	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	95,115	51,723	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	35,750	53,140	36
Meter Expenses (663)	74,232	71,773	37
Customer Installations Expenses (664)	40,260	3,929	38
Miscellaneous Expenses (665)	479,323	539,823	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	32,220	31,725	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	47,418	35,867	43
Maintenance of Transmission and Distribution Mains (673)	639,553	544,982	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	206,298	201,028	46
Maintenance of Meters (676)	45,748	43,727	47
Maintenance of Hydrants (677)	47,479	44,707	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	1,743,396	1,622,424	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	52,278	52,429	51
Customer Records and Collection Expenses (903)	287,220	238,503	52
Uncollectible Accounts (904)		0	53

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)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	339,498	290,932	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	161,665	147,169	56
Office Supplies and Expenses (921)	29,260	32,952	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	171,288	139,474	59
Property Insurance (924)	53,060	63,671	60
Injuries and Damages (925)	218,915	51,303	61
Employee Pensions and Benefits (926)	814,023	849,449	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	24,592	31,491	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	1,472,803	1,315,509	
Total Operation and Maintenance Expenses	5,393,200	5,010,690	

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		1,579,140	1,524,544	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		34,272	32,269	2
Net property tax equivalent		1,544,868	1,492,275	
Social Security		136,791	126,956	3
PSC Remainder Assessment		11,412	10,721	4
Other (specify): NONE			0	5
Total tax expense		<u>1,693,071</u>	<u>1,629,952</u>	

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							2
State tax rate	mills		0.176450				3
County tax rate	mills		3.859350				4
Local tax rate	mills		7.133900				5
School tax rate	mills		8.811700				6
Voc. school tax rate	mills		1.245070				7
Other tax rate - Local	mills		1.155170				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.381640				10
Less: state credit	mills		1.335980				11
Net tax rate	mills		21.045660				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.133900				14
Combined School Tax Rate	mills		10.056770				15
Other Tax Rate - Local	mills		1.155170				16
Total Local & School Tax	mills		18.345840				17
Total Tax Rate	mills		22.381640				18
Ratio of Local and School Tax to Total	dec.		0.819683				19
Total tax net of state credit	mills		21.045660				20
Net Local and School Tax Rate	mills		17.250760				21
Utility Plant, Jan. 1	\$	100,798,409	100,798,409				22
Materials & Supplies	\$	368,495	368,495				23
Subtotal	\$	101,166,904	101,166,904				24
Less: Plant Outside Limits	\$	6,016,090	6,016,090				25
Taxable Assets	\$	95,150,814	95,150,814				26
Assessment Ratio	dec.		0.962055				27
Assessed Value	\$	91,540,316	91,540,316				28
Net Local & School Rate	mills		17.250760				29
Tax Equiv. Computed for Current Year	\$	1,579,140	1,579,140				30
Tax Equivalent per 1994 PSC Report	\$	1,033,306					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	1,579,140					34

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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	1,136,363		5
Collecting and Impounding Reservoirs (312)	268,711		6
Lake, River and Other Intakes (313)	1,525,913		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	453,082		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	3,384,069	0	
PUMPING PLANT			
Land and Land Rights (320)	19,328		12
Structures and Improvements (321)	3,857,465		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	577,490		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	3,835,961		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,647		20
Total Pumping Plant	8,298,891	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	27,033	500,015	21
Structures and Improvements (331)	8,188,691		22
Water Treatment Equipment (332)	15,074,409	27,004	23
Total Water Treatment Plant	23,290,133	527,019	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			1,136,363	5
Collecting and Impounding Reservoirs (312)			268,711	6
Lake, River and Other Intakes (313)			1,525,913	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			453,082	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	3,384,069	
PUMPING PLANT				
Land and Land Rights (320)			19,328	12
Structures and Improvements (321)			3,857,465	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			577,490	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			3,835,961	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,647	20
Total Pumping Plant	0	0	8,298,891	
WATER TREATMENT PLANT				
Land and Land Rights (330)			527,048	21
Structures and Improvements (331)			8,188,691	22
Water Treatment Equipment (332)			15,101,413	23
Total Water Treatment Plant	0	0	23,817,152	

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.
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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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	314,897		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	4,845,111	1,316,521	26
Transmission and Distribution Mains (343)	24,792,867	1,655,727	27
Fire Mains (344)	0		28
Services (345)	418,478	28,239	29
Meters (346)	4,130,078	291,583	30
Hydrants (348)	3,346,910	104,499	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	37,848,341	3,396,569	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	103,359		35
Computer Equipment (391.1)	352,742	1,704	36
Transportation Equipment (392)	1,058,827	26,707	37
Stores Equipment (393)	1,746		38
Tools, Shop and Garage Equipment (394)	256,180	21,822	39
Laboratory Equipment (395)	119,245	3,545	40
Power Operated Equipment (396)	383,408	94,925	41
Communication Equipment (397)	28,638		42
SCADA Equipment (397.1)	461,179		43
Miscellaneous Equipment (398)	13,603	147,896	44
Other Tangible Property (399)	0		45
Total General Plant	2,778,927	296,599	
Total utility plant in service directly assignable	75,600,361	4,220,187	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	75,600,361	4,220,187	

**WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			314,897 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			6,161,632 26
Transmission and Distribution Mains (343)	17,374		26,431,220 27
Fire Mains (344)			0 28
Services (345)			446,717 29
Meters (346)	143,784		4,277,877 30
Hydrants (348)	6,491		3,444,918 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	167,649	0	41,077,261
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			103,359 35
Computer Equipment (391.1)			354,446 36
Transportation Equipment (392)	60,728		1,024,806 37
Stores Equipment (393)			1,746 38
Tools, Shop and Garage Equipment (394)	13,924	9,914	273,992 39
Laboratory Equipment (395)			122,790 40
Power Operated Equipment (396)			478,333 41
Communication Equipment (397)		5	28,643 42
SCADA Equipment (397.1)			461,179 43
Miscellaneous Equipment (398)			161,499 44
Other Tangible Property (399)			0 45
Total General Plant	74,652	9,919	3,010,793
Total utility plant in service directly assignable	242,301	9,919	79,588,166
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	242,301	9,919	79,588,166

**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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	138,208		26
Transmission and Distribution Mains (343)	16,665,538	460,111	27
Fire Mains (344)	0		28
Services (345)	5,772,889	252,146	29
Meters (346)	0		30
Hydrants (348)	377,302	61,530	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	22,953,937	773,787	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	22,953,937	773,787	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	22,953,937	773,787	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			138,208 26
Transmission and Distribution Mains (343)			17,125,649 27
Fire Mains (344)			0 28
Services (345)	1,014		6,024,021 29
Meters (346)			0 30
Hydrants (348)			438,832 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,014	0	23,726,710
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	1,014	0	23,726,710
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,014	0	23,726,710

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)	181,815	2.00%	22,727	1
Collecting and Impounding Reservoirs (312)	130,903	1.67%	4,487	2
Lake, River and Other Intakes (313)	654,686	1.67%	25,483	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	48,208	1.33%	6,026	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	1,015,612		58,723	
PUMPING PLANT				
Structures and Improvements (321)	471,542	2.00%	77,149	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	135,110	4.00%	23,099	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	883,416	3.33%	127,737	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	4,402	4.00%	346	15
Total Pumping Plant	1,494,470		228,331	
WATER TREATMENT PLANT				
Structures and Improvements (331)	2,043,905	2.00%	163,774	16
Water Treatment Equipment (332)	4,516,581	3.24%	488,848	17
Total Water Treatment Plant	6,560,486		652,622	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	2.50%		18
Distribution Reservoirs and Standpipes (342)	1,661,331	1.86%	102,363	19
Transmission and Distribution Mains (343)	2,086,112	0.93%	238,192	20
Fire Mains (344)	0			21
Services (345)	308,475	2.09%	9,041	22
Meters (346)	868,795	5.00%	210,199	23
Hydrants (348)	844,664	1.59%	53,995	24

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					204,542	1
312					135,390	2
313					680,169	3
314					0	4
315					0	5
316					54,234	6
317					0	7
	0	0	0	0	1,074,335	
321					548,691	8
322					0	9
323					158,209	10
324					0	11
325					1,011,153	12
326					0	13
327					0	14
328					4,748	15
	0	0	0	0	1,722,801	
331					2,207,679	16
332					5,005,429	17
	0	0	0	0	7,213,108	
341					0	18
342					1,763,694	19
343	17,374				2,306,930	20
344					0	21
345					317,516	22
346	143,784		20,625		955,835	23
348	6,491		3,678		895,846	24

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)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	5,769,377		613,790	
GENERAL PLANT				
Structures and Improvements (390)	0	2.86%		26
Office Furniture and Equipment (391)	60,289	5.88%	6,077	27
Computer Equipment (391.1)	194,359	14.29%	33,543	28
Transportation Equipment (392)	630,906	12.86%	55,670	29
Stores Equipment (393)	1,256	5.88%	103	30
Tools, Shop and Garage Equipment (394)	194,079	5.88%	15,879	31
Laboratory Equipment (395)	53,389	5.88%	7,116	32
Power Operated Equipment (396)	241,045	9.00%	27,068	33
Communication Equipment (397)	11,978	9.09%	2,603	34
SCADA Equipment (397.1)	381,851	10.00%	46,118	35
Miscellaneous Equipment (398)	3,657	5.88%	5,147	36
Other Tangible Property (399)	0			37
Total General Plant	1,772,809		199,324	
Total accum. prov. directly assignable	16,612,754		1,752,790	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	16,612,754		1,752,790	

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)
349					0 25
	167,649	0	24,303	0	6,239,821
390					0 26
391					66,366 27
391.1					227,902 28
392	60,728			6,073	631,921 29
393					1,359 30
394	13,924			10,544	206,578 31
395					60,505 32
396					268,113 33
397					14,581 34
397.1					427,969 35
398					8,804 36
399					0 37
	74,652	0	0	16,617	1,914,098
	242,301	0	24,303	16,617	18,164,163
					0 38
	242,301	0	24,303	16,617	18,164,163

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		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	103,133	1.86%	2,571
Transmission and Distribution Mains (343)	2,314,028	0.93%	157,129
Fire Mains (344)	0		21
Services (345)	1,989,931	2.09%	123,278
Meters (346)	0		23
Hydrants (348)	8,922	1.59%	6,488

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
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					105,704 19
343					2,471,157 20
344					0 21
345	1,014				2,112,195 22
346					0 23
348					15,410 24

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)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	4,416,014		289,466
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	4,416,014		289,466
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	4,416,014		289,466

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)
349					0 25
	1,014	0	0	0	4,704,466
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	1,014	0	0	0	4,704,466
					0 38
	1,014	0	0	0	4,704,466

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER 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.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January		375,560		375,560	1
February		383,845		383,845	2
March		443,502		443,502	3
April		436,922		436,922	4
May		460,773		460,773	5
June		512,409		512,409	6
July		553,651		553,651	7
August		469,484		469,484	8
September		468,789		468,789	9
October		412,830		412,830	10
November		366,339		366,339	11
December		378,835		378,835	12
Total annual pumpage	0	5,262,939	0	5,262,939	
Less: Water sold				4,140,817	13
Volume pumped but not sold				1,122,122	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				538,698	16
Volume related to equipment/system malfunction				22,520	17
Non-utility volume NOT included in water sales				7,500	18
Total volume not sold but accounted for				568,718	19
Volume pumped but unaccounted for				553,404	20
Percent of water lost				11%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				21,420	24
Date of maximum: 7/7/2007					25
Cause of maximum:					26
hot, dry weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				9,780	27
Date of minimum: 12/5/2007					28
Total KWH used for pumping for the year				8,712,902	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

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

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	4,200	35	42	1
LAKE MICHIGAN	2	4,150	40	48	2
HARBOR INTAKE	3	0	8	24	3

PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	52ND STREET, PUMP #1	52ND STREET, PUMP #2	58TH STREET, PUMP #1	14
Location	2706 52ND STREET	2706 52ND STREET	4841 58TH STREET	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS PUMP	GOULDS PUMP	DEMING PUMP	18
Year Installed	1987	1987	1980	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	4,900	4,900	2,100	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	U.S. ELETRICAL	22 23
Year Installed	1987	1987	2003	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	58TH STREET, PUMP #2	58TH STREET, PUMP #3	58TH STREET, PUMP #4	1
Location	4841 58TH STREET	4841 58TH STREET	4841 58TH STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CHICAGO PUMP	WEINEMAN	CRANE-DEMING	5
Year Installed	1966	1981	2003	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,200	2,100	3,500	8
Pump Motor or Standby Engine Mfr	LINCOLN MOTOR	LINCOLN MOTOR	US ELECTRICAL MOTORS	9 10
Year Installed	1966	1981	1980	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	100	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	75 ST & 88 AVE, PUMP #1	75 ST & 88 AVE, PUMP #2	75 ST & 88 AVE, PUMP #3	14
Location	8798 75TH STREET	8798 75TH STREET	8798 75TH STREET	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PACO PUMP CO	PACO PUMP CO	PACO PUMP CO	18
Year Installed	1988	1988	1988	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	250	500	1,500	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	22 23
Year Installed	1988	1988	1988	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	25	75	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	80TH STREET, PUMP #1	80TH STREET, PUMP #2	80TH STREET, PUMP #3	1
Location	4920 80TH STREET	4920 80TH STREET	4920 80TH STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	WORTHINGTON	WORTHINGTON	5
Year Installed	1982	1987	1988	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,200	1,800	3,500	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	U.S. MOTOR	CENTURY	9 10
Year Installed	1996	1987	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	100	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	AIRPORT, PUMP #1	AIRPORT, PUMP #2	AIRPORT, PUMP #3	14
Location	5198 88TH AVENUE	5198 88TH AVENUE	5198 88TH AVENUE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PACO PUMP CO	PACO PUMP CO	PACO PUMP CO	18
Year Installed	1988	1988	1988	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	250	500	1,500	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	22 23
Year Installed	2001	1988	1988	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	20	40	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGHLIFT TWP-712	HIGHLIFT TWP-713	HIGHLIFT TWP-722	1
Location	1998 PROD PUMP BLDG	1998 PROD PUMP BLDG	1998 PROD PUMP BLDG	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	5
Year Installed	1998	1998	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	5,500	5,500	5,500	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	9 10
Year Installed	1998	1998	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	400	400	400	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGHLIFT TWP-723	HIGHLIFT VFD-711	HIGHLIFT VFD-721	14
Location	1998 PROD PUMP BLDG	1998 PROD PUMP BLDG	1998 PROD PUMP BLDG	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	18
Year Installed	1998	1998	1998	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	5,500	5,500	5,500	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	22 23
Year Installed	1998	1998	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	400	400	400	26

PUMPING & POWER EQUIPMENT

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

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

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	104TH AVENUE	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.)	189	145	158	6
Total capacity in gallons (actual)	150,000	750,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	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
Year constructed	1969	1991	1934	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	98	163	163	6
Total capacity in gallons (actual)	4,300,000	3,800,000	2,700,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	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
Year constructed	1978	1962	2000	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	224	129	1	6
Total capacity in gallons (actual)	750,000	4,000,000	2,500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14

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.)	224	145	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	21.7000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.000	70	0	0	0	70	1	
M	D	1.500	272	0	0	0	272	2	
M	D	2.000	2,517	0	0	0	2,517	3	
P	D	2.000	164	0	0	0	164	4	
M	D	3.000	150	0	0	0	150	5	
M	D	4.000	30,197	0	0	0	30,197	6	
P	D	4.000	10	0	0	0	10	7	
M	D	6.000	724,880	350	4,775	0	720,455	8	
P	D	6.000	5,863	0	0	0	5,863	9	
M	D	8.000	384,050	4,946	1,375	0	387,621	10	
P	D	8.000	97,860	10,461	0	0	108,321	11	
M	D	10.000	13,616	0	0	0	13,616	12	
M	D	12.000	63,561	0	0	0	63,561	13	
M	T	12.000	157,865	5,701	2,700	0	160,866	14	
P	D	12.000	3,621	0	0	0	3,621	15	
P	T	12.000	34,270	0	0	0	34,270	16	
M	T	14.000	8,311	0	0	0	8,311	17	
M	T	16.000	172,870	0	0	0	172,870	18	
P	T	16.000	10,398	0	0	0	10,398	19	
M	T	18.000	2,576	0	0	0	2,576	20	
M	T	20.000	8,327	0	0	0	8,327	21	
A	T	24.000	7,892	0	0	0	7,892	22	
M	T	24.000	60,098	0	0	0	60,098	23	
P	T	24.000	4,636	0	0	0	4,636	24	
M	T	30.000	13,253	0	0	0	13,253	25	
M	S	36.000	0	0	0	0	0	26	
M	T	36.000	12,550	0	0	0	12,550	27	
M	T	48.000	370	0	0	0	370	28	
Total Within Municipality			1,820,247	21,458	8,850	0	1,832,855		
Total Utility			1,820,247	21,458	8,850	0	1,832,855		

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	8,879	0	44	0	8,835		1
M	0.750	10,376	0	5	0	10,371		2
L	0.750	109	0	2	0	107		3
L	1.000	160	0	1	0	159		4
M	1.000	7,409	313	2	0	7,720		5
M	1.500	631	6	0	0	637		6
L	1.500	69	0	0	0	69		7
L	2.000	59	0	1	0	58		8
M	2.000	525	10	0	0	535		9
M	3.000	97	0	0	0	97		10
M	4.000	166	4	1	0	169		11
M	6.000	212	44	0	0	256		12
M	8.000	145	2	0	0	147		13
M	10.000	7	0	0	0	7		14
M	12.000	14	1	0	0	15		15
M	16.000	1	0	0	0	1		16
Total Utility		28,859	380	56	0	29,183	0	

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.

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	25,143	1,600	1,652	15	25,106	2,020	1
0.750	3,797	100	67	40	3,870	599	2
1.000	836	40	23	22	875	112	3
1.500	595	0	8	(31)	556	206	4
2.000	663	36	9	(46)	644	208	5
3.000	104	7	6	(8)	97	48	6
4.000	68	3	3	(8)	60	31	7
6.000	51	4	6	(10)	39	35	8
8.000	11	2	0	(2)	11	11	9
10.000	1	0	0	0	1	1	10
Total:	31,269	1,792	1,774	(28)	31,259	3,271	

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	23,730	995	2	12	0	367	25,106	1
0.750	3,026	648	6	16	0	174	3,870	2
1.000	186	592	13	21	0	63	875	3
1.500	19	447	14	27	0	49	556	4
2.000	8	500	17	56	0	63	644	5
3.000	0	61	3	27	0	6	97	6
4.000	0	25	4	25	1	5	60	7
6.000	0	12	9	7	8	3	39	8
8.000	0	0	0	1	8	2	11	9
10.000	0	0	1	0	0	0	1	10
Total:	26,969	3,280	69	192	17	732	31,259	

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	3,115	48	26		3,137	2
Total Fire Hydrants	3,115	48	26	0	3,137	
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: 1,725
 Number of distribution system valves end of year: 5,503
 Number of distribution valves operated during year: 773

WATER OPERATING SECTION FOOTNOTES

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

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

Return on net investment in meters charged to sewer department is calculated at 6% of half of the average investment in meters.

WATER OPERATING SECTION FOOTNOTES

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 620 - Pumping and Engineering

This account increased 69.6% or \$37,231. \$36,173 is attributable to an increase in utilization of KWU engineering services.

Account 633 - Maintenance of Pumping Equipment

This account decreased 24.0% or \$17,978. 2006 expenses included costs associated with the repair of a raw water pump. Similar expenses were not incurred in 2007.

Account 640 - Water Treatment Operation Supervision and Engineering

This account decreased 17.1% or \$14,676. This is primarily due to a decrease in utilization of KWU engineering services.

Account 641 - Water Treatment Chemicals

This account increased 16.6% or \$11,875 due to price increases. The cost of hydrofluosilicic acid increased \$4,813 (23.1%) and the cost of aluminum sulfate increased \$7,377 (36.3%).

Account 651 - Water Treatment Maintenance of Structures and Improvements

This account decreased 46.9% or \$28,274. 2006 expenses included outside services for electrical and elevator repairs. Similar expenses were not incurred in 2007.

Account 652 - Maintenance of Water Treatment Equipment

This account increased 17.3% or \$59,142. Price increases resulted in an additional expense of \$19,499 for CIP chemicals for the membrane filtration system. Costs for repair and replacement parts also increased \$33,237. 2007 expenses included costs to repair a flocculator drive. Similar expenses were not incurred in 2006.

Account 660 - Transmission and Distribution Operation Supervision and Engineering

This account increased 83.9% or \$43,392. \$42,499 is due to increased utilization of KWU engineering services.

Account 662 - Transmission Distribution and Lines Expense

This account decreased 32.7% or \$17,390. This is primarily due to a decrease in wages allocated to this activity.

Account 664 - Transmission and Distribution Customer Installations Expense

This account increased 924.7% or \$36,331. This is primarily due to increased utilization of KWU engineering services.

Account 672 - Maintenance of Distribution Reservoirs and Standpipes

This account increased 32.2% or \$11,551. Wage expenses allocated to this activity increased \$6,639. KWU engineering cost allocations increased \$2,323. Outside services for computer programming were \$3,568; similar expenses were not incurred in 2006. In 2007 the City charged the utility \$2,744 for storm water fees; similar expenses were not incurred in 2006.

Account 673 - Maintenance of Transmission and Distribution Mains

This account increased 17.4% or \$94,571. Wages allocated to this activity increased \$48,889. Costs associated with street repairs also increased \$53,461.

WATER OPERATING SECTION FOOTNOTES

Account 903 - Customer Records and Collection Expenses

This account increased 20.4% or \$48,717. This is due to a \$48,644 increase in data processing costs for program enhancements and improvements.

Account 923 - Administrative and General Outside Services Employed

This account increased 22.8% or \$31,814. KWU engineering expense allocations increased \$23,231. Legal expenses also increased \$18,984. These increases were partially offset by a \$10,887 decrease in outside services for consulting engineers.

Account 924 - Property Insurance

This account decreased 16.7% or \$10,611. This is due to a decreases in state building insurance and insurance claims expenses of \$6,880 and \$7,831 respectively. These decreases were partially offset by increases in auto and umbrella liability insurance expense.

Account 925 - Administrative and General Injuries and Damages

This account increased 326.7% or \$167,612 primarily due to an increase in Workers Compensation IBNR liability expense.

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-- (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 330 - Land and Land Rights

Purchase of land on 51st Place - \$500,015

Account 342 - Distribution Reservoirs and Standpipes

Completion of 750,000 gallon elevated storage tank on 67th Street - \$1,316,521

Account 398 - Miscellaneous Equipment

Production security system - \$145,696
Administrative drop box - \$2,200

If Adjustments for any account are nonzero, please explain.

Account 394 - Tools, Shop and Garage Equipment

Correction of prior period error (retirement booked incorrectly) - \$9,914

Account 397 - Communication Equipment

Correction of prior period error \$5

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

Account 392 - Transportation Equipment
 Gain on sale of fixed assets - \$6,073

Account 394 - Tools and Shop Equipment
 Gain on sale of fixed assets - \$630
 Correction of prior period error (retirement booked incorrectly) - \$9,914

Water Mains (Page W-21)

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

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

In 2007 assessment collections totalled \$134,255. In addition the Utility accepted the following water mains from developers:

Subdivision	Footage	Size	Developer's cost
Meadows at Hunters Ridge	4,360	8"	\$180,940
Indian Trails	5,675	8"	213,963
Cavanaugh Court West	430	8"	27,797

Total value of main accepted from developers is \$422,700.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

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 2007 61 services were added by customer request and through assessments with \$36,165 collected. Due to the advent of developer's agreements, the Utility processes very few assessments for connections. In the assessment process, the customer is given all legal notices regarding installation. After installation, the customer has 30 days to pay interest free. In unpaid, interest accrues at 7.5% annually. In November of each year, unpaid assessments are placed on the tax roll as special assessments for collection.

If a connection is installed by a developer, the connections are added to the Utility's asset records at the installation costs identified by the developer plus any engineering or inspection costs incurred by KWU. If this is not available, they are added at the Utility's average cost for that size of connection.

The following donated connections were accepted by the Utility in 2007:

Subdivision	Number of Connections	Developer Cost
Meadows at Hunters Ridge	56	\$70,200
Indian Trails	86	66,560
Cavanaugh Court West	17	33,575

In addition the Utility recorded \$27,452 of donated material and excavation costs 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 (Page W-23)

Explain all reported adjustments.

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

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

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

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

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

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

Yes

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-24)

General footnotes

The Utility plans to exercise 50% of the distribution system valves each year. However in 2007 manpower issues and workload demands did not allow us to do so.
