



3013 (01-03-11)

ANNUAL REPORT

OF

Name: PLEASANT PRAIRIE WATER UTILITY

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

For the Year Ended: DECEMBER 31, 2010

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I KATHLEEN M GOESSL of
(Person responsible for accounts)

PLEASANT PRAIRIE WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 01/30/2011
(Date)

FINANCE DIRECTOR
(Title)

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IDENTIFICATION AND OWNERSHIP

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

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

Utility employee in charge of correspondence concerning this report:

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

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

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

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

Telephone: (262) 694 - 1400
Fax Number: (262) 694 - 4734
Email Address: johnpsteinbrink@plprairie.com

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

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

Name: MS VICKI HELLENBRAND
Title: PARTNER
Office Address: BAKER TILLY
TEN TERRACE COURT
MADISON, WI 53704-7398

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

Date of most recent audit report: 3/21/2011
Period covered by most recent audit: 1/1/2010-12/31/2010

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL R POLLOCOFF

Title: VILLAGE ADMINISTRATOR

Office Address:

9915 39TH AVENUE
PLEASANT PRAIRIE, WI 53158-6504

Telephone: (262) 925 - 6721

Fax Number: (262) 694 - 4734

Email Address: mpollocoff@plprairiewi.com

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

Names of members of utility commission/committee:

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

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,696,000	3,617,870	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,200,696	2,337,520	2
Depreciation Expense (403)	470,253	466,925	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	818,623	712,004	5
Total Operating Expenses	3,489,572	3,516,449	
Net Operating Income	206,428	101,421	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	206,428	101,421	
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)	24,918	28,986	10
Miscellaneous Nonoperating Income (421)	206,649	20,526	11
Total Other Income	231,567	49,512	
Total Income	437,995	150,933	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(47,597)	(47,597)	12
Other Income Deductions (426)	389,729	389,351	13
Total Miscellaneous Income Deductions	342,132	341,754	
Income Before Interest Charges	95,863	(190,821)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	6,586	7,706	15
Amortization of Premium on Debt--Cr. (429)	4,366	4,366	16
Interest on Debt to Municipality (430)	49,838	69,343	17
Other Interest Expense (431)	0	103	18
Interest Charged to Construction--Cr. (432)	181	407	19
Total Interest Charges	51,877	72,379	
Net Income	43,986	(263,200)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	24,433,024	25,013,448	20
Balance Transferred from Income (433)	43,986	(263,200)	21
Miscellaneous Credits to Surplus (434)	7,079	0	22
Miscellaneous Debits to Surplus--Debit (435)	13,909	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	114,665	317,224	25
Total Unappropriated Earned Surplus End of Year (216)	24,355,515	24,433,024	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,696,000	0	3,696,000	1
Total (Acct. 400):	3,696,000	0	3,696,000	
Operation and Maintenance Expense (401-402):				
Derived	2,200,696	0	2,200,696	2
Total (Acct. 401-402):	2,200,696	0	2,200,696	
Depreciation Expense (403):				
Derived	470,253	0	470,253	3
Total (Acct. 403):	470,253	0	470,253	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	818,623	0	818,623	5
Total (Acct. 408):	818,623	0	818,623	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	206,428	0	206,428	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	8,695	0	8,695	11
SPECIAL ASSESSMENT INTEREST	16,223		16,223	12
Total (Acct. 419):	24,918	0	24,918	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		206,649	206,649	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	206,649	206,649	
TOTAL OTHER INCOME:	24,918	206,649	231,567	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(47,597)	0	(47,597)	15
NONE			0	16
Total (Acct. 425):	(47,597)	0	(47,597)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	389,729	389,729	17
NONE			0	18
Total (Acct. 426):	0	389,729	389,729	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(47,597)	389,729	342,132	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	19
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF ISSUANCE EXPENSES	6,586		6,586	20
Total (Acct. 428):	6,586	0	6,586	
Amortization of Premium on Debt--Cr. (429):				
AMORTIZATION OF PREMIUM	4,366		4,366	21
Total (Acct. 429):	4,366	0	4,366	
Interest on Debt to Municipality (430):				
Derived	49,838	0	49,838	22
Total (Acct. 430):	49,838	0	49,838	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
CONSTRUCTION CREW INTEREST ON EQUIPMENT	181		181	24
Total (Acct. 432):	181	0	181	
TOTAL INTEREST CHARGES:	51,877	0	51,877	
NET INCOME:	227,066	(183,080)	43,986	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(3,062,809)	27,495,833	24,433,024	25
Total (Acct. 216):	(3,062,809)	27,495,833	24,433,024	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	227,066	(183,080)	43,986	26
Total (Acct. 433):	227,066	(183,080)	43,986	
Miscellaneous Credits to Surplus (434):				
2009 RETIREE MEDICAL BENEFITS CHANGE AFTER ACTUARY RE	7,079		7,079	27
Total (Acct. 434):	7,079	0	7,079	
Miscellaneous Debits to Surplus--Debit (435):				
2009 TRANSFER OUT TO ISF ADJUSTED	1,433	0	1,433	28
2009 FLUSH METER CHARGE INCORRECTLY BILLED	12,476		12,476	* 29
Total (Acct. 435)--Debit:	13,909	0	13,909	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
TRANSFER OF TOWER LEASE REVENUE TO RECplex TR	114,665		114,665	31
Total (Acct. 439)--Debit:	114,665	0	114,665	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(2,957,238)	27,312,753	24,355,515	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.

Correction of 2009 flush meter overbillings

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,696,000	0	0	0	3,696,000	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	3,696,000	0	0	0	3,696,000	

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	310,952	0	310,952	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	5,944	0	5,944	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	316,896	0	316,896	

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	6.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	54,770,872	54,376,456	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	9,972,759	9,088,952	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	44,798,113	45,287,504	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	723,479	700,142	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	723,479	700,142	
CURRENT AND ACCRUED ASSETS			
Cash (131)	368,193	387,522	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	365,915	375,051	17
Other Accounts Receivable (143)	17,966	36,152	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	560,526	610,988	20
Plant Materials and Operating Supplies (154)	77,617	56,935	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	1,390,217	1,466,648	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	24,074	30,660	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	24,074	30,660	
Total Assets and Other Debits	46,935,883	47,484,954	

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)	20,122,787	20,113,446	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	24,355,515	24,433,024	37
Total Proprietary Capital	44,478,302	44,546,470	
LONG-TERM DEBT			
Bonds (221)	0	0	38
Advances from Municipality (223)	1,209,041	1,528,750	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	1,209,041	1,528,750	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	188,117	310,017	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	3,145	2,416	45
Interest Accrued (237)	12,004	15,145	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	87,980	70,705	48
Total Current and Accrued Liabilities	291,246	398,283	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	10,367	14,732	49
Customer Advances for Construction (252)	328,158	330,353	50
Other Deferred Credits (253)	618,769	666,366	51
Total Deferred Credits	957,294	1,011,451	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	46,935,883	47,484,954	

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	54,376,456	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)	24,973,100	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	29,754,873	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	42,899				8
Total Utility Plant	54,770,872	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)	6,356,917	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,615,842	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	9,972,759	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	44,798,113	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	5,862,838				5,862,838	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	470,253				470,253	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	35,388				35,388	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
Prior Year Adjustment- See Footnote	1,433				1,433	12
					0	13
					0	14
					0	15
Total credits	507,074	0	0	0	507,074	16
Debits during year						17
Book cost of plant retired	12,995				12,995	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	12,995	0	0	0	12,995	25
Balance end of year (111.1)	6,356,917	0	0	0	6,356,917	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	3,226,113				3,226,113	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	389,729				389,729	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	389,729	0	0	0	389,729	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	3,615,842	0	0	0	3,615,842	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	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	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	77,617	56,935	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	77,617	56,935	

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)				
\$1,240,000 G.O. REFUNDING (\$207,762 - WATER)	496	428	2,350	1
\$2,015,000 G.O. REFUNDING (\$390,147 - WATER)	1,530	428	2,558	2
\$2,940,000 G.O. REFUNDING (\$53,030 - WATER)	126	428	588	3
\$4,385,000 NOTES (\$422,000 - WATER)	986	428	1,765	4
\$4,620,000 REFUNDING (\$1,684,452 - WATER)	3,448	428	16,813	5
Total			24,074	
Unamortized premium on debt (251)				
\$1,240,000 G.O. REFUNDING (\$202,762 - WATER)	207	429	981	6
\$2,015,000 G.O. REFUNDING (\$207,762 - WATER)	2,126	429	3,552	7
\$4,385,000 NOTES (\$422,000 - WATER)	1,307	429	2,338	8
\$4,620,000 REFUNDING (\$1,684,452 - WATER)	502	429	2,452	9
G.O. REFUNDING (\$53,030 - WATER)	223	429	1,044	10
Total			10,367	

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	20,113,446	1
Changes during year (explain):		
HWY C E AND W FRONTAGE RD WATER - ADDITIONAL COSTS	6,180	2
W FRONTAGE RD (NORTH OF 165) WATER - ADDITIONAL COSTS	3,161	3
Balance end of year	<u>20,122,787</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	1
None					1
Total Bonds (Account 221):				<u><u>0</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
G.O. REFUNDING BONDS - \$4.62	11/18/2003	12/01/2015	2.86%	838,475	1
G.O. REFUNDING NOTES - \$1.24 M	09/29/2005	10/01/2015	3.55%	37,762	2
G.O. REFUNDING NOTES - \$2.015 M	09/03/2008	09/01/2012	3.99%	201,366	3
G.O. REFUNDING NOTES - \$2.94 M	06/16/2008	09/01/2015	3.99%	39,593	4
G.O. NOTE - \$4,385 M	10/15/2002	10/01/2012	2.63%	91,845	5
Total for Account 223				1,209,041	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		6
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		7
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	2,416	1
Accruals:		
Charged water department expense	23,132	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	23,132	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	18,810	7
PSC Remainder Assessment	3,593	8
Other (explain):		
NONE		9
Total payments and other debits	22,403	
Balance end of year	3,145	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
\$1.24M G.O. NOTES DUE 10/1/2015	513	1,846	2,029	330	2
\$4.620M G.O. REFUNDING BONDS 12/1/2015	8,808	31,325	32,509	7,624	3
\$4.385M G.O. NOTE DUE 10/01/2012	1,174	4,272	4,645	801	4
\$2.940 G.O. REFUNDINIG BOND 6/16/08	630	1,773	1,869	534	5
\$2.015 G.O. REFUNDIING BONDS 9/3/08	4,020	10,622	11,927	2,715	6
Subtotal	15,145	49,838	52,979	12,004	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
INTEREST ON CAPITAL LEASE	0			0	8
Subtotal	0	0	0	0	
Total	15,145	49,838	52,979	12,004	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	723,479	2
Total (Acct. 124):	723,479	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	365,915	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	365,915	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
AR - WATER LOSS (MASTEC)	5,225	14
AR - FIRE HYDRANT REPAIR (WOOD, WHITESIDE, AND EDER)	5,004	15
AR - FLUSH METER USAGE (VARIOUS CONTRACTORS)	7,737	16
Total (Acct. 143):	17,966	
Receivables from Municipality (145):		
TAX ROLL RECEIVABLE - SPECIAL ASSESSMENT INSTALLMENTS	44,555	* 17
INTERFUND LOAN TO SEWER	427,500	* 18

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
TAX ROLL RECEIVABLE - DELINQUENT WATER & FIRE PROTECTION BILLS	88,471	* 19
Total (Acct. 145):	560,526	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	618,769	27
NONE		28
Total (Acct. 253):	618,769	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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.

Acct 145 - Done

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)	24,783,038	0	0	0	24,783,038	1
Materials and Supplies	67,276	0	0	0	67,276	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	6,109,877	0	0	0	6,109,877	4
Customer Advances for Construction	328,158				328,158	5
Regulatory Liability	642,567	0	0	0	642,567	6
NONE					0	7
Average Net Rate Base	17,769,712	0	0	0	17,769,712	
Net Operating Income	206,428	0	0	0	206,428	8
Net Operating Income as a percent of						
Average Net Rate Base	1.16%	N/A	N/A	N/A	1.16%	

**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	666,366	0	0	0	666,366	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	47,597	0	0	0	47,597	3
Other (specify):					0	4
Balance End of Year	618,769	0	0	0	618,769	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	3,550,340	3,475,401	1
Total Sales of Water	3,550,340	3,475,401	
Other Operating Revenues			
Forfeited Discounts (470)	25,213	23,650	2
Rents from Water Property (472)	114,665	113,089	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	5,782	5,730	5
Total Other Operating Revenues	145,660	142,469	
Total Operating Revenues	3,696,000	3,617,870	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	1,314,099	1,206,854	6
Pumping Expenses (620-633)	159,887	111,753	7
Water Treatment Expenses (640-652)	0	0	8
Transmission and Distribution Expenses (660-678)	375,269	698,734	9
Customer Accounts Expenses (901-906)	35,924	33,152	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	315,517	287,027	12
Total Operation and Maintenance Expenses	2,200,696	2,337,520	
Other Operating Expenses			
Depreciation Expense (403)	470,253	466,925	13
Amortization Expense (404-407)		0	14
Taxes (408)	818,623	712,004	15
Total Other Operating Expenses	1,288,876	1,178,929	
Total Operating Expenses	3,489,572	3,516,449	
NET OPERATING INCOME	206,428	101,421	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	4	274	1,603	1
Commercial (460.2)	27	8,315	26,098	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	31	8,589	27,701	
Metered Sales to General Customers (461)				
Residential (461.1)	3,598	229,774	1,255,258	5
Commercial (461.2)	192	103,906	424,933	6
Industrial (461.3)	79	288,418	920,802	7
Public Authority (461.4)	24	11,819	57,052	8
Total Metered Sales to General Customers (461)	3,893	633,917	2,658,045	
Private Fire Protection Service (462)	176		59,410	9
Public Fire Protection Service (463)	6,346		805,184	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	10,446	642,506	3,550,340	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
Total		0	0	

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):		
Wholesale fire protection billed		1
NONE		2
Amount billed (usually per rate schedule F-1 or Fd-1)	805,184	3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Other (specify):		
Total Public Fire Protection Service (463)	805,184	
Forfeited Discounts (470):		
NONE	0	5
Customer late payment charges	25,213	6
Other (specify):		
Total Forfeited Discounts (470)	25,213	
Rents from Water Property (472):		
VERIZON CELL TOWER LEASE - WATER TOWER - 5726 104TH AVENUE	17,250	7
CRICKET CELL TOWER LEASE - 10300 57TH AVENUE	17,250	8
SPRINT CELL TOWER LEASE - WATER TOWER - 5726 104TH AVENUE	24,150	9
SPRINT CELL TOWER LEASE - WATER TOWER - 9201 WILMOT ROAD	18,285	10
NEXTEL CELL TOWER LEASE - SHERIDAN ROAD WATER RESERVOIR	25,730	11
CRICKET CELL TOWER LEASE - SHERIDAN ROAD WATER RESERVOIR	12,000	12
Total Rents from Water Property (472)	114,665	
Interdepartmental Rents (473):		
NONE		13
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		14
Return on net investment in meters charged to sewer department	5,782	15
Other (specify):		
Total Other Water Revenues (474)	5,782	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)	1,314,099	1,206,854	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	1,314,099	1,206,854	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0	848	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	100,378	79,555	* 16
Pumping Labor and Expenses (624)	54,004	28,123	* 17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)		0	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)		0	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	5,505	3,227	24
Total Pumping Expenses	159,887	111,753	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)		0	26
Operation Labor and Expenses (642)		0	27
Miscellaneous Expenses (643)		0	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)		0	32
Total Water Treatment Expenses	0	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	9,565	11,388	33
Storage Facilities Expenses (661)	41,395	34,531	34
Transmission and Distribution Lines Expenses (662)	142,031	75,453	* 35
Meter Expenses (663)	825	719	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	2,583	4,282	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	0	9,010	* 40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	6,393	421,431	* 42
Maintenance of Transmission and Distribution Mains (673)	92,310	65,130	* 43
Maintenance of Services (675)	26,142	26,054	44
Maintenance of Meters (676)	24,585	28,271	45
Maintenance of Hydrants (677)	29,440	22,465	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	375,269	698,734	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	25,828	11,308	* 49
Customer Records and Collection Expenses (903)	10,096	21,844	* 50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	35,924	33,152	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	134,424	119,855	* 55
Office Supplies and Expenses (921)	64,523	49,397	* 56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	9,277	23,151	* 58
Property Insurance (924)	10,938	10,747	59
Injuries and Damages (925)		0	60
Employee Pensions and Benefits (926)	96,355	82,161	* 61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	0	1,716	64
Rents (931)		0	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	315,517	287,027	
Total Operation and Maintenance Expenses	2,200,696	2,337,520	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

623 - Fuel or power purchsaed for pumping -increase of on-peak user charge from We Energies in the 2nd half or year - especially September

624 - Pumping labor and expenses - Scada work, service calls for booster stations, replace padlocks and rekey locks. Use of equipment for mowing sewer site charge directly.

662 - Transmission and Distribution Lines Expenses - More time spent valve excersising, more vehicles and equipment charge for valve excercising.

670 Maintenance Supervision and Engineering - Supervision positions allocated here in 2009, position eliminated

672 Maintenance of Distribution Reservoirs and Standpipes - 2009 Painted water tower I-94.

673 Maintenance of Tranmission and Distribution Mains - More time spent repairing mains and valves. More materals for various main repairs - asphalt, parts, concrete

902 Meter Reading Expenses - meter reader was part-time employee in 2009, is now full-time. Also larger van (highers hourly rate) used to read meters.

903 Customer Records and Collection Expenses - Change of personnel allocation

920 Administrative and General Salaries - Allocation of Director and part-time clerical Support, not allocated in 2009.

921 Office Supplies and Expenses - Reallocation of IT, Admin, Finance and HR expenses.

923 Outside Services Employed - \$6871.27 in 2009 for former Utility Superintendent consulting fees & \$5308 for meter testing-in 676 in 2010.

926 Employee Pensions and Benefits - WI retirement % of contribution increases, and increase wages in water utility thus increased health insurance allocation.

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		805,297	699,941	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,349	6,992	2
Net property tax equivalent		796,948	692,949	
Social Security		18,082	14,230	3
PSC Remainder Assessment		3,593	4,825	4
Other (specify): NONE		0	0	5
Total tax expense		818,623	712,004	

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		0.172278				3
County tax rate	mills		4.636145				4
Local tax rate	mills		3.986010				5
School tax rate	mills		10.759516				6
Voc. school tax rate	mills		1.412204				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.966153				10
Less: state credit	mills		1.480751				11
Net tax rate	mills		19.485402				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.986010				14
Combined School Tax Rate	mills		12.171720				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.157730				17
Total Tax Rate	mills		20.966153				18
Ratio of Local and School Tax to Total	dec.		0.770658				19
Total tax net of state credit	mills		19.485402				20
Net Local and School Tax Rate	mills		15.016578				21
Utility Plant, Jan. 1	\$	54,376,456	54,376,456				22
Materials & Supplies	\$	56,935	56,935				23
Subtotal	\$	54,433,391	54,433,391				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	54,433,391	54,433,391				26
Assessment Ratio	dec.		0.985189				27
Assessed Value	\$	53,627,178	53,627,178				28
Net Local & School Rate	mills		15.016578				29
Tax Equiv. Computed for Current Year	\$	805,297	805,297				30
Tax Equivalent per 1994 PSC Report	\$	350,518					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	805,297					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0	16,850			16,850	3
Total Intangible Plant	0	16,850	0	0	16,850	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	3,615				3,615	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	145,552				145,552	8
Supply Mains (316)	50,138				50,138	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	199,305	0	0	0	199,305	
PUMPING PLANT						
Land and Land Rights (320)	137,058				137,058	11
Structures and Improvements (321)	2,669,674	8,425			2,678,099	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	458,797				458,797	14
Diesel Pumping Equipment (326)	217,282				217,282	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	3,482,811	8,425	0	0	3,491,236	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	341,829				341,829	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	5,958,736				5,958,736	24
Transmission and Distribution Mains (343)	9,191,473	188,054			9,379,527	* 25
Services (345)	1,237,361	41,637			1,278,998	* 26
Meters (346)	1,128,696	106,111	4,330		1,230,477	27
Hydrants (348)	1,940,333	20,418	8,665		1,952,086	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	19,798,428	356,220	12,995	0	20,141,653	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	814,811				814,811	31
Office Furniture and Equipment (391)	39,171				39,171	32
Computer Equipment (391.1)	89,007				89,007	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	119,230	8,359			127,589	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	50,213	3,265			53,478	41
Total General Plant	1,112,432	11,624	0	0	1,124,056	
Total utility plant in service directly assignable	24,592,976	393,119	12,995	0	24,973,100	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	24,592,976	393,119	12,995	0	24,973,100	

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

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

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

345 - Services - Pleasant Homes Water Relay - Paving Cost, no additional services \$41,027, and remaining amount \$610 - additional cost for projects capitalized in 2009.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

343 - Transmission / Distribution Mains - Majority Pleasant Homes Water Relay Paving \$105,791 - Mains were recorded in 2009. Additional costs for RecPlex Pool Site Water - \$73,996, 9th Ave Water \$167, W Frontage Rd \$3,161, Hwy C \$4,938 - Mains were recorded in 2009

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	31,858				31,858	11
Structures and Improvements (321)	313,897				313,897	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	33,682				33,682	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	379,437	0	0	0	379,437	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	31,858				31,858	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	581,753				581,753	24
Transmission and Distribution Mains (343)	22,866,078				22,866,078	25
Services (345)	3,711,926				3,711,926	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	2,183,821				2,183,821	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	29,375,436	0	0	0	29,375,436	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	29,754,873	0	0	0	29,754,873	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	29,754,873	0	0	0	29,754,873	

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)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	69,213	2.94%	4,279	4
Supply Mains (316)	14,353	1.77%	888	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	83,566		5,167	
PUMPING PLANT				
Structures and Improvements (321)	472,561	2.44%	65,243	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	266,723	5.00%	22,940	9
Diesel Pumping Equipment (326)	70,345	5.00%	10,864	10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	809,629		99,047	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	1,582,081	1.87%	111,428	17
Transmission and Distribution Mains (343)	2,382,547	1.10%	102,140	18
Services (345)	621,920	2.09%	26,296	19
Meters (346)	567,994	6.00%	70,775	20
Hydrants (348)	494,387	1.85%	36,005	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	5,648,929		346,644	
GENERAL PLANT				
Structures and Improvements (390)	133,136	2.25%	18,333	23
Office Furniture and Equipment (391)	17,177	5.83%	2,284	24
Computer Equipment (391.1)	34,130	26.67%	23,738	25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by 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					0	1
312					0	2
313					0	3
314					73,492	4
316					15,241	5
317					0	6
	0	0	0	0	88,733	
321					537,804	7
323					0	8
325					289,663	9
326					81,209	10
328					0	11
	0	0	0	0	908,676	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					1,693,509	17
343					2,484,687	18
345					648,216	19
346	4,330				634,439	20
348	8,665				521,727	21
349					0	22
	12,995	0	0	0	5,982,578	
390					151,469	23
391					19,461	24
391.1					57,868	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	47,170	6.00%	7,405	31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	41,049	5.83%	3,023 *	33
Total General Plant	272,662		54,783	
Total accum. prov. directly assignable	6,814,786		505,641	
Common Utility Plant Allocated to Water Department	(951,948)	0.00%		* 34
Total accum. prov. for depreciation	5,862,838		505,641	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					54,575	31
397.1					0	32
398				1,433	45,505 *	33
	0	0	0	1,433	328,878	
	12,995	0	0	1,433	7,308,865	
					(951,948) *	34
	12,995	0	0	1,433	6,356,917	

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

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

If End of Year Balance is less than zero, please explain.

A/D CIAC 1/1/2003

If Adjustments for any account are nonzero, please explain.

398 - Adjustment of 2009 transfer to Fleet Internal Services after 2009 PSC reports was submitted.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	49,784	2.44%	7,659	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	10,946	5.00%	1,684	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	60,730		9,343	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	76,513	1.87%	10,879	17
Transmission and Distribution Mains (343)	2,267,511	1.10%	251,527	18
Services (345)	603,253	2.09%	77,579	19
Meters (346)	0	0.00%		20
Hydrants (348)	218,106	1.85%	40,401	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	3,165,383		380,386	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					57,443	7
323					0	8
325					12,630	9
326					0	10
328					0	11
	0	0	0	0	70,073	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					87,392	17
343					2,519,038	18
345					680,832	19
346					0	20
348					258,507	21
349					0	22
	0	0	0	0	3,545,769	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	3,226,113		389,729	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	3,226,113		389,729	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	3,615,842	
					0	34
	0	0	0	0	3,615,842	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	53,068			53,068	1
February	48,884			48,884	2
March	55,072			55,072	3
April	51,374			51,374	4
May	55,335			55,335	5
June	73,317			73,317	6
July	71,575			71,575	7
August	86,539			86,539	8
September	70,791			70,791	9
October	57,993			57,993	10
November	63,522			63,522	11
December	53,395			53,395	12
Total annual pumpage	740,865	0	0	740,865	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	740,865	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	740,865	4
Less: Gallons (000's) sold (Revenue Water):	642,506	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	98,359	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	1,857	8
Gallons (000's) used for fire protection:	283	9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	1,545	11
Subtotal Authorized System Uses:	3,685	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	5,459	14
Gallons (000's) lost due to service leaks or breaks:	0	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	5,910	16
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	17
Gallons (000's) unknown/not accounted for:	83,305	18
Subtotal Water Losses:	94,674	19
Percentage of water entering distribution system sold:	87%	20
Percentage of Real and Apparent Losses:	13%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	6,370	29
Date of maximum: 07/21/2010		30
Cause of maximum: High demand and additional filling of reservoirs from pump not working the day before.		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,210	33
Date of minimum: 05/09/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,166,640	35
If water is purchased:		36
Vendor Name: KENOSHA WATER UTILITY		37
Point of Delivery: 2 DELIEVERY POINTS AT 7TH AVE, WITH 4 STANDBY DELIVERY POINTS		38
What percentage of purchased water is surface water? 100%		39
Number of main breaks repaired this year:	17	40
Number of service breaks repaired this year:	0	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	12,000	43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - 9000 WILMOT ROAD	#1	1,644	14	0	No	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1			1
Location	LADISH			2
Purpose	S			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1971			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	800			8
Pump Motor or Standby Engine Mfr	WESTGHS			9 10
Year Installed	1971			11
Type	ELECTRIC			12
Horsepower	200			13
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	SHERIDAN ROAD	TANK #1 - LADISH	TANK #2 - TIMBER RIDGE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3 4
Year constructed	2003	1970	1977	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	35	135	129	9 10
Total capacity in gallons (actual)	5,000,000	500,000	200,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14 15
Points of application (wellhouse, central facilities, booster station, other)				16 17 18
Filters, type (gravity, pressure, other, none)				19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21 22 23
Is a corrosion control chemical used (yes, no)?				24 25
Is water fluoridated (yes, no)?				26 27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK #5 - I-94	TANK #6 - LAKEVIEW	TANK #7 - HWY 165	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3 4 5
Year constructed	1990	1992	1995	6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	125	25	125	9 10
Total capacity in gallons (actual)	750,000	5,000,000	750,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14 15
Points of application (wellhouse, central facilities, booster station, other)				16 17 18
Filters, type (gravity, pressure, other, none)				19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21 22 23
Is a corrosion control chemical used (yes, no)?				24 25
Is water fluoridated (yes, no)?				26 27
Footnotes				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.000	0			0		1
M	D	1.250	0			0		2
M	D	1.500	0			0		3
M	D	2.000	0			0		4
M	D	3.000	0			0		5
M	D	6.000	14,274			14,274		6
P	D	6.000	7,816			7,816		7
M	D	8.000	21,181			21,181		8
P	D	8.000	206,541			206,541		9
M	D	10.000	0			0		10
P	D	10.000	0			0		11
M	D	12.000	32,824			32,824		12
P	D	12.000	177,331			177,331		13
M	T	16.000	25,040			25,040		14
P	T	16.000	95,626			95,626		15
M	T	20.000	0			0		16
P	T	20.000	4,976			4,976		17
M	T	24.000	6,249			6,249		18
P	S	24.000	22,334			22,334		19
M	S	30.000	14,009			14,009		20
Total Within Municipality			628,201	0	0	0	628,201	
Total Utility			628,201	0	0	0	628,201	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	231				231		1
M	1.000	2,947				2,947	105	2
P	1.000	361				361	178	3
P	1.250	114				114	65	4
M	1.250	40				40		5
M	1.500	331				331	21	6
P	1.500	45				45		7
P	2.000	7				7	4	8
M	2.000	33				33		9
M	3.000	3				3		10
M	4.000	10				10		11
P	4.000	14				14	9	12
M	6.000	9				9		13
P	6.000	118				118	17	14
P	8.000	41				41		15
M	8.000	16				16	5	16
P	10.000	1				1		17
M	12.000	1				1		18
P	12.000	2				2		19
Total Utility		4,324	0	0	0	4,324	404	

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.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,388	57	9		1436	0	1
0.750	2,197	19	9		2207	0	2
1.000	91	6	6		91	3	3
1.500	54	6			60	3	4
2.000	116	3	2		117	2	5
3.000	21	2			23	5	6
4.000	17	0			17	7	7
6.000	4	0			4	4	8
Total:	3,888	93	26	0	3955	24	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

METERS (cont.)

- 4. Totals by size in Column (f) should equal same size totals in Column (o).
- 5. Explain all reported adjustments as a schedule footnote.
- 6. Do not include station meters in the meter inventory used to complete these tables.

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,408	21	0	0	0	7	1436	1
0.750	2,150	40	2	5	0	10	2207	2
1.000	59	30	0	0	0	2	91	3
1.500	7	33	5	8	0	7	60	4
2.000	0	56	48	8	0	5	117	5
3.000	0	8	12	2	0	1	23	6
4.000	0	3	12	2	0	0	17	7
6.000	0	3	1	0	0	0	4	8
Total:	3,624	194	80	25	0	32	3955	

METERS

Meters (Page W-23)

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

The Village replaces their 5/8 and 3/4 meters every 20 years and tests the 1 inch meters every 10 years.

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

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,347	8	8		1,347	2
Total Fire Hydrants	1,347	8	8	0	1,347	
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:	1,277
Number of distribution system valves end of year:	1,572
Number of distribution valves operated during year:	1,572

LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter		NONE			1
Wholesale Meter		NONE			2

WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.
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