



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

KENOSHA WATER UTILITY

4401 GREEN BAY RD
KENOSHA, WI 53144-1716

For the Year Ended: DECEMBER 31, 2015

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.

I **EDWARD ST. PETER, GENERAL MANAGER** of **KENOSHA WATER UTILITY**, certify that I 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.

Date Signed: **4/1/2016**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: CATHY BRNAK

Title: DIRECTOR OF BUSINESS SERVICES

Mailing Address: 4401 GREEN BAY ROAD
KENOSHA, WI 53144

Phone: (262) 653-4312

Email Address: cbrnak@kenosha.org

Accounting firm or consultant preparing this report (if applicable)

Name:

Title:

Mailing Address:

Phone:

Email Address:

Name and title of utility General Manager (or equivalent)

Name: EDWARD ST. PETER

Title: GENERAL MANAGER

Mailing Address: 4401 GREEN BAY ROAD
KENOSHA, WI 53144

Phone: (262) 653-4305

Email Address: ed.st.peter@kenosha.org

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

Name: JAN MICHALSKI

Title: CHAIRMAN

Mailing Address: 625 52ND STREET
KENOSHA, WI 53140

Phone: (262) 653-4000

Email Address: district3@kenosha.org

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

☒ Reports to utility board/commission

☐ Reports directly to city/village council

Audit Information

Are utility records audited by individuals or firms other than utility employees? ☒ Yes ☐ No

Date of most recent audit report: 04/29/2015

Period covered by most recent audit: YEAR ENDING 12/31/2014

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

Name: JACOB LENELL

Title: PRINCIPAL

Organization Name: CLIFTON LARSON ALLEN LLP

USPS Address: 10700 RESEARCH DRIVE, SUITE 200

City State Zip MILWAUKEE, WI 53226

Telephone: (414) 721-7572

Email Address: jacob.lenell@claconnect.com

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any 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**

Income Statement

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	13,903,106	13,044,748	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	6,804,111	6,868,522	4
Depreciation Expense (403)	2,099,105	2,100,548	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	2,481,462	2,485,434	7
Total Operating Expenses	11,384,678	11,454,504	8
Net Operating Income	2,518,428	1,590,244	9
Income from Utility Plant Leased to Others (412-413)		0	10
Utility Operating Income	2,518,428	1,590,244	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)		0	14
Nonoperating Rental Income (418)		0	15
Interest and Dividend Income (419)	12,357	14,696	16
Miscellaneous Nonoperating Income (421)	2,046,511	161,247	17
Total Other Income	2,058,868	175,943	18
Total Income	4,577,296	1,766,187	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(172,400)	(172,400)	21
Other Income Deductions (426)	433,317	414,124	22
Total Miscellaneous Income Deductions	260,917	241,724	23
Income Before Interest Charges	4,316,379	1,524,463	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	701,483	784,967	26
Amortization of Debt Discount and Expense (428)		0	27
Amortization of Premium on Debt--Cr. (429)	65,977	76,439	28
Interest on Debt to Municipality (430)	9,839	11,461	29
Other Interest Expense (431)	0	0	30
Interest Charged to Construction--Cr. (432)		0	31
Total Interest Charges	645,345	719,989	32
Net Income	3,671,034	804,474	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	68,678,090	67,873,616	35
Balance Transferred from Income (433)	3,671,034	804,474	36
Miscellaneous Credits to Surplus (434)	959,417	0	37
Miscellaneous Debits to Surplus--Debit (435)		0	38
Appropriations of Surplus--Debit (436)		0	39
Appropriations of Income to Municipal Funds--Debit (439)		0	40
Total Unappropriated Earned Surplus End of Year (216)	73,308,541	68,678,090	41

Income Statement Account Details

- 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.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME	0	0	0	1
Operating Revenues (400)	0	0	0	2
Derived	13,903,106		13,903,106	3
Total (Acct. 400)	13,903,106	0	13,903,106	4
Operation and Maintenance Expense (401-402)	0	0	0	5
Derived	6,804,111		6,804,111	6
Total (Acct. 401-402)	6,804,111	0	6,804,111	7
Depreciation Expense (403)	0	0	0	8
Derived	2,099,105		2,099,105	9
Total (Acct. 403)	2,099,105	0	2,099,105	10
Amortization Expense (404-407)	0	0	0	11
Derived	0		0	12
Total (Acct. 404-407)	0	0	0	13
Taxes (408)	0	0	0	14
Derived	2,481,462		2,481,462	15
Total (Acct. 408)	2,481,462	0	2,481,462	16
TOTAL UTILITY OPERATING INCOME	2,518,428	0	2,518,428	17
OTHER INCOME	0	0	0	18
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	0	19
Derived	0	0	0	20
Total (Acct. 415-416)	0	0	0	21
Interest and Dividend Income (419)	0	0	0	22
INVESTMENT ACCOUNT	981		981	23
MAINS & CONNECTIONS	409		409	24
RENEWAL & REPLACEMENT	1,678		1,678	25
SPECIAL REDEMPTION	5,402		5,402	26
TAX FUND	2,776		2,776	27
WATER DEPRECIATION	1,111		1,111	28
Total (Acct. 419)	12,357	0	12,357	29
Miscellaneous Nonoperating Income (421)	0	0	0	30
Contributed Plant - Water		2,043,766	2,043,766	31
Impact Fees - Water			0	32
MISCELLANEOUS NON OPERATING REVENUE	2,745		2,745	33
Total (Acct. 421)	2,745	2,043,766	2,046,511	34
TOTAL OTHER INCOME	15,102	2,043,766	2,058,868	35
MISCELLANEOUS INCOME DEDUCTIONS	0	0	0	36
Miscellaneous Amortization (425)	0	0	0	37
Regulatory Liability (253) Amortization	(172,400)		(172,400)	38
Total (Acct. 425)	(172,400)	0	(172,400)	39
Other Income Deductions (426)	0	0	0	40

Income Statement Account Details

- 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.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Depreciation Expense on Contributed Plant - Water		433,317	433,317	41
Total (Acct. 426)	0	433,317	433,317	42
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	(172,400)	433,317	260,917	43
INTEREST CHARGES	0	0	0	44
Interest on Long-Term Debt (427)	0	0	0	45
Derived	701,483		701,483	46
Total (Acct. 427)	701,483	0	701,483	47
Amortization of Premium on Debt--Cr. (429)	0	0	0	48
2008 WATER BOND PREMIUM	65,977		65,977	49
Total (Acct. 429)	65,977	0	65,977	50
Interest on Debt to Municipality (430)	0	0	0	51
Derived	9,839		9,839	52
Total (Acct. 430)	9,839	0	9,839	53
Other Interest Expense (431)	0	0	0	54
Derived	0		0	55
Total (Acct. 431)	0	0	0	56
TOTAL INTEREST CHARGES	645,345	0	645,345	57
NET INCOME	2,060,585	1,610,449	3,671,034	58
EARNED SURPLUS	0	0	0	59
Unappropriated Earned Surplus (Beginning of Year) (216)	0	0	0	60
Derived	47,170,403	21,507,687	68,678,090	61
Total (Acct. 216)	47,170,403	21,507,687	68,678,090	62
Balance Transferred from Income (433)	0	0	0	63
Derived	2,060,585	1,610,449	3,671,034	64
Total (Acct. 433)	2,060,585	1,610,449	3,671,034	65
Miscellaneous Credits to Surplus (434)	0	0	0	66
WRS NET POSITION ADJUSTMENT	959,417		959,417	67
Total (Acct. 434)	959,417	0	959,417	68
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	50,190,405	23,118,136	73,308,541	69

Income Statement Account Details

- | |
|---|
| <ul style="list-style-type: none">• 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.• Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421. |
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Income Statement Account Details (Page F-02)

Amount of Contributed Plant – Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service – Plant Financed by Contributions, please explain fully.

Miscellaneous Non-operating Income (account 421) is \$2,043,766. Contributed plant added in 2015 is \$2,051,391. The difference of \$7,625 is contributions for the Meijer project that were received and reported in account 421 in 2014. The project was moved from account 107 (Construction Work in Progress) to contributed plant in 2015.

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Revenues						1
Revenues (account 415)					0	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					0	4
Payroll					0	5
Materials					0	6
Taxes					0	7
Total costs and expenses	0	0	0	0	0	8
Net Income (or loss)	0	0	0	0	0	9

Revenues Subject to Wisconsin Remainder Assessment

- 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.
- If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	13,903,106				13,903,106	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					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
Revenues subject to Wisconsin Remainder Assessment	13,903,106	0	0	0	13,903,106	6

Distribution of Total Payroll

- Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- 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.
- 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	2,026,583	(80,266)	1,946,317	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	101,561		101,561	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		80,266	80,266	19
Total Payroll	2,128,144	0	2,128,144	20

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 hundredth. 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 .35 for electric, .30 for water and .20 for sewer.

Industry (a)	FTE (b)	
Water	40.5	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	116,848,292	113,212,929	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	40,198,572	37,793,503	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	76,649,720	75,419,426	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	18,000	18,000	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	1,037	37,679	12
Sinking Funds (125)	0	0	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	0	15
Total Other Property and Investments	19,037	55,679	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	632,120	218,737	18
Special Deposits (134)	0	0	19
Working Funds (135)	850	850	20
Temporary Cash Investments (136)	9,462,964	10,460,000	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	1,504,594	1,437,034	23
Other Accounts Receivable (143)	3,034,110	3,046,626	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	25
Receivables from Municipality (145)	793,974	787,586	26
Plant Materials and Operating Supplies (154)	443,622	436,530	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	78,383	94,263	31
Interest and Dividends Receivable (171)	286	7,276	32
Accrued Utility Revenues (173)	1,596,864	1,500,558	33
Miscellaneous Current and Accrued Assets (174)	618,209	33,638	34
Total Current and Accrued Assets	18,165,976	18,023,098	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	369,455	0	42
Total Deferred Debits	369,455	0	43
TOTAL ASSETS AND OTHER DEBITS	95,204,188	93,498,203	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	1,245,833	1,245,833	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	73,308,541	68,678,090	5
Total Proprietary Capital	74,554,374	69,923,923	6
LONG-TERM DEBT			7
Bonds (221)	9,325,000	11,490,000	8
Advances from Municipality (223)	168,651	205,544	9
Other Long-Term Debt (224)	5,000,000	5,000,000	10
Total Long-Term Debt	14,493,651	16,695,544	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	0	13
Accounts Payable (232)	180,932	254,749	14
Payables to Municipality (233)	688,580	996,010	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	2,363,371	2,362,495	17
Interest Accrued (237)	39,614	47,246	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	0	0	20
Total Current and Accrued Liabilities	3,272,497	3,660,500	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	125,296	191,273	23
Customer Advances for Construction (252)	19,167	401,067	24
Other Deferred Credits (253)	2,739,203	2,625,896	25
Total Deferred Credits	2,883,666	3,218,236	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	0	0	32
TOTAL LIABILITIES AND OTHER CREDITS	95,204,188	93,498,203	33

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)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	113,212,929	0	0	0	2
	113,212,929	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	84,376,256				5
Utility Plant in Service - Contributed Plant (101.2)	30,805,632				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)	2,371				9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)	1,664,033				11
Total Utility Plant	116,848,292	0	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	32,508,703				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	7,687,498				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)	2,371				17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	40,198,572	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	76,649,720	0	0	0	27

Accumulated Provision for Depreciation 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):

- Report the amounts charged in the operating sections to Depreciation Expense (403).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 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.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	30,528,675	0	0	0	30,528,675	1
Credits during year						2
Charged Depreciation Expense (403)	2,099,105				2,099,105	3
Depreciation Expense on Meters Charged to Sewer	133,066				133,066	4
Salvage	43,066				43,066	5
CHARGED TO SEWER UNIT	9,839				9,839	6
FUNCTIONAL EXPENSE ACCOUNTS	100,913				100,913	7
LOSS ON SALE OF ASSETS	2,999				2,999	8
TRANSFER FROM SEWER UNIT	1,850				1,850	9
Total credits	2,390,838	0	0	0	2,390,838	10
Debits during year						11
Book Cost of Plant Retired	409,647				409,647	12
Cost of Removal	0				0	13
GAIN ON SALE OF ASSETS	1,163				1,163	14
Total debits	410,810	0	0	0	410,810	15
Balance end of year (111.1)	32,508,703	0	0	0	32,508,703	16

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)

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

- Report the amounts charged in the operating sections to Other Income Deductions (426).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 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.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	7,262,457	0	0	0	7,262,457	1
Credits during year						2
Charged Other Income Deductions (426)	433,317				433,317	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	433,317	0	0	0	433,317	6
Debits during year						7
Book Cost of Plant Retired	8,276				8,276	8
Cost of Removal	0				0	9
Total debits	8,276	0	0	0	8,276	10
Balance end of year (111.2)	7,687,498	0	0	0	7,687,498	11

Net Nonutility Property (Accts. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
BRISTOL LAND	18,000			18,000	2
Total Nonutility Property (121)	18,000	0	0	18,000	3
Less accum. prov. depr. & amort. (122)	0			0	4
Net Nonutility Property	18,000	0	0	18,000	5

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)

Description (a)		Amount (b)	
Balance first of year		0	1
Additions			2
Provision for uncollectibles during year		0	3
Collection of accounts previously written off: Utility Customers		0	4
Collection of accounts previously written off: Others		0	5
Total Additions		0	6
Accounts Written Off			7
Accounts written off during the year: Utility Customers		0	8
Accounts written off during the year: Others		0	9
Total Accounts Written Off		0	10
Balance End of Year		0	11

Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							1
Fuel (151)					0	0	2
Fuel stock expenses (152)					0	0	3
Plant mat. & oper. sup. (154)					0	0	4
Total Electric Utility	0	0	0	0	0	0	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	443,622	436,530	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 Material and Supplies	443,622	436,530	9

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
None				2
Total	0		0	3
Unamortized premium on debt (251)				4
2008 BOND REFUNDING NOTE	65,977	428	125,296	5
None				6
Total	65,977		125,296	7

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.

	Description (a)	Amount (b)	
Balance first of year		1,245,833	1
Balance end of year		1,245,833	2

Bonds (Acct. 221)

- Report information required for each separate issue of bonds.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2008 WATER REVENUE BONDS	09/04/2008	12/01/2018	4.52%	9,325,000	1
Total				9,325,000	2

Notes Payable & Miscellaneous Long-Term Debt

- Report each class of debt included in Accounts 223, 224 and 231.
- Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

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)					1
ADVANCE FROM MUNICIPALITY	02/19/2009	04/01/2019	3.03%	168,651	2
Total for Account 223				168,651	3
Other Long-Term Debt (224)					4
ADVANCE FROM SEWERAGE UNIT	07/14/2008	07/13/2018	3.50%	5,000,000	5
Total for Account 224				5,000,000	6

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	2,362,495	1
Charged water department expense	2,481,462	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	52,631	5
Total accruals and other credits	2,534,093	6
County, state and local taxes	2,362,495	7
Social Security taxes	158,469	8
PSC Remainder Assessment	12,253	9
Gross Receipts Tax		10
Total payments and other debits	2,533,217	11
Balance end of year	2,363,371	12

Interest Accrued (Acct. 237)

- Report below interest accrued on each utility obligation.
- 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)	0	0	0	0	1
2008 WATER REVENUE REFUNDING BONDS	44,475	526,483	533,700	37,258	2
Subtotal Bonds (221)	44,475	526,483	533,700	37,258	3
Advances from Municipality (223)	0	0	0	0	4
WRS PAY OFF OF UNFUNDED OBLIGATION	2,771	9,839	10,254	2,356	5
Subtotal Advances from Municipality (223)	2,771	9,839	10,254	2,356	6
Other Long-Term Debt (224)	0	0	0	0	7
ADVANCE FROM SEWER UNIT		175,000	175,000	0	8
Subtotal Other Long-Term Debt (224)	0	175,000	175,000	0	9
Notes Payable (231)	0	0	0	0	10
notes payable		0	0	0	11
Subtotal Notes Payable (231)	0	0	0	0	12
Customer Deposits (235)	0	0	0	0	13
customer deposits		0	0	0	14
Subtotal Customer Deposits (235)	0	0	0	0	15
Total	47,246	711,322	718,954	39,614	16

Balance Sheet Detail - Other 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.

Description (a)	Balance End of Year (b)	
Other Investments (124)	0	1
LONG TERM PORTION OF ASSESSMENTS RECEIVABLE	1,037	2
Total (Acct. 124)	1,037	3
Cash and Working Funds (131)	0	4
Cash	632,120	5
Total (Acct. 131)	632,120	6
Working Funds (135)	0	7
CASH WORKING FUNDS	850	8
Total (Acct. 135)	850	9
Temporary Cash Investments (136)	0	10
RENEWAL & REPLACEMENT	1,000,000	11
TAX EQUIVALENT	2,500,000	12
WATER DEPRECIATION	1,000,000	13
WATER RESERVE INVESTMENT	2,260,000	14
WATER SPECIAL REDEMPTION	2,702,964	15
Total (Acct. 136)	9,462,964	16
Customer Accounts Receivable (142)	0	17
Water	1,504,594	18
Total (Acct. 142)	1,504,594	19
Other Accounts Receivable (143)	0	20
Sewer (Non-regulated)		21
Merchandising, jobbing and contract work		22
DEFERRED CONNECTION CHARGES	119,112	23
DEFERRED WATER MAIN CHARGES	2,913,961	24
WATER MAIN ASSESSMENTS RECEIVABLE	1,037	25
Total (Acct. 143)	3,034,110	26
Receivables from Municipality (145)	0	27
MISC DUE FROM CITY	30,212 *	28
TAXROLL	763,762	29
Total (Acct. 145)	793,974	30
Prepayments (165)	0	31
LAB SOFTWARE & COMPUTER MAINTENANCE	934	32

Balance Sheet Detail - Other 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.

PREPAID MEMBRANE FILTER MAINTENANCE	77,449	33
Total (Acct. 165)	78,383	34
Interest and Dividends Receivable (171)	0	35
ACCRUED INVESTMENT RECEIVABLE	286	36
Total (Acct. 171)	286	37
Accrued Utility Revenues (173)	0	38
UNBILLED REVENUES	1,596,864	39
Total (Acct. 173)	1,596,864	40
Miscellaneous Current and Accrued Assets (174)	0	41
HYDRANT METER & WRENCH DEPOSITS	1,246	42
MISCELLANEOUS ACCTS RECEIVABLE	27,001	43
NET PENSION ASSET	589,962	44
Total (Acct. 174)	618,209	45
Miscellaneous Deferred Debits (186)	0	46
WRS REGULATORY ASSET	369,455	47
Total (Acct. 186)	369,455	48
Accounts Payable (232)	0	49
Accounts Payable	180,932	50
Total (Acct. 232)	180,932	51
Payables to Municipality (233)	0	52
CHARGE FOR IT DIRECTOR SERVICES	20,898	53
HEALTH INSURANCE	233,863	54
HEALTH INSURANCE IBNR	158,530	55
MISCELLANEOUS DUE TO CITY	4,615	56
PAYROLL PAYABLE	270,674	57
Total (Acct. 233)	688,580	58
Customer Advances for Construction (252)	0	59
HAMPTON INN PROJECT	9,375	60
ONYX PROJECT	9,792	61
Total (Acct. 252)	19,167	62
Other Deferred Credits (253)	0	63
Regulatory Liability	1,379,206	64
ADVANCE CELL TOWER RENTAL PAYMENTS	6,912	65
ANNUAL LEAVE LIABILITY	33,580	66

Balance Sheet Detail - Other 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.

CONTINGENT RETIREMENT SICK LEAVE	326,843	67
OPEB LIABILITY	755,703	68
WORKERS COMP IBNR	236,959	69
Total (Acct. 253)	2,739,203	70

Balance Sheet Detail - Other 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.

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

Explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

Account 145 - Miscellaneous Due From City of \$30,212 includes charges for hydrant meter usage, road restoration, snow plowing, and other sundry charges.

Return on Rate Base Computation

- The data used in calculating rate base are averages.
- 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.
- For municipal utilities, 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.
- For private utilities, do not include 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)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	83,667,972				83,667,972	2
Materials and Supplies	440,076				440,076	3
Less Average						4
Reserve for Depreciation (111.1)	31,518,689				31,518,689	5
Customer Advances for Construction	19,167				19,167	6
Regulatory Liability	1,465,406				1,465,406	7
Average Net Rate Base	51,104,786	0	0	0	51,104,786	8
Net Operating Income	2,518,428				2,518,428	9
Net Operating Income as a percent of Average Net Rate Base	4.93%	N/A	N/A	N/A	4.93%	10

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	1,551,606	0	0	0	1,551,606	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)	172,400				172,400	5
Balance End of Year	1,379,206	0	0	0	1,379,206	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

In 2015, the Utility received Contributions in Aid of Construction through assessments, donated infrastructure from developers, and donated material for excavation of services. The breakdown is as follows: donated infrastructure - \$2,016,804, connection and assessment fees - \$15,617, donated excavation and material - \$9,450, and corrections and adjustments of deferred assessments - \$1,895. A breakdown of donated infrastructure follows: mains - \$1,641,452, services - \$193,760, and hydrants - \$181,592.

4. Estimated changes in revenues due to rate changes

The Utility filed a Simplified Rate Case on April 7, 2015. A uniform 3% rate increase for general service, public fire protection, and wholesale service became effective June 1, 2015 pursuant to PSC order 2820-WQ-102 dated April 20, 2015.

5. Obligations incurred or assumed, excluding commercial paper

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	13,273,734	12,502,973	2
Total Sales of Water	13,273,734	12,502,973	3
Other Operating Revenues			4
Forfeited Discounts (470)	166,821	172,874	5
Rents from Water Property (472)	252,798	215,094	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	209,753	153,807	8
Total Other Operating Revenues	629,372	541,775	9
Total Operating Revenues	13,903,106	13,044,748	10
Operation and Maintenance Expenses			11
Source of Supply Expense (600-617)	22,177	31,206	12
Pumping Expenses (620-633)	1,133,169	1,286,179	13
Water Treatment Expenses (640-652)	1,128,067	1,121,709	14
Transmission and Distribution Expenses (660-678)	2,203,115	2,637,529	15
Customer Accounts Expenses (901-906)	366,608	403,203	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,950,975	1,388,696	18
Total Operation and Maintenance Expenses	6,804,111	6,868,522	19
Other Operating Expenses			20
Depreciation Expense (403)	2,099,105	2,100,548	21
Amortization Expense (404-407)			22
Taxes (408)	2,481,462	2,485,434	23
Total Other Operating Expenses	4,580,567	4,585,982	24
Total Operating Expenses	11,384,678	11,454,504	25
NET OPERATING INCOME	2,518,428	1,590,244	26

Water Operating Revenues - Sales of Water

- Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- Report estimated gallons for unmetered sales.
- Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- 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 of 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).
- Report average number 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 column b (Average No. of Customers).

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)	6	2,835	6,690	2
Commercial (460.2)	3	1,173	2,767	3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	9	4,008	9,457	8
Metered Sales to General Customers (461)				9
Residential (461.1)	27,500	1,548,296	5,738,762	10
Commercial (461.2)	2,114	498,031	1,451,860	11
Industrial (461.3)	66	414,032	858,005	12
Public Authority (461.4)	185	104,339	299,690	13
Multifamily Residential (461.5)	1,164	417,770	1,215,893	14
Irrigation (461.6)	2	2,014	4,752	15
Total Metered Sales to General Customers (461)	31,031	2,984,482	9,568,962	16
Private Fire Protection Service (462)	492		165,072	17
Public Fire Protection Service (463)	4		1,325,246	18
Sales to Irrigation Customers (465)				19
Sales for Resale (466)	17	1,143,359	2,204,997	20
Interdepartmental Sales (467)				21
Total Sales of Water	31,553	4,131,849	13,273,734	22

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)	
BRISTOL WATER UTILITY	7500 120TH AVE.	3,385	8,164	1
BRISTOL WATER UTILITY	7500 125TH AVE.	2,575	6,718	2
PLEASANT PRAIRIE VILL OF WTR UTY	8102 7TH AVENUE (06/04) #1	381,949	719,551	3
PLEASANT PRAIRIE VILL OF WTR UTY	8102 7TH AVENUE (06/04) #2	171,314	324,296	4
PLEASANT PRAIRIE VILL OF WTR UTY	8199 GREEN BAY ROAD		1,218 *	5
PLEASANT PRAIRIE VILL OF WTR UTY	8499 COOPER ROAD		1,218 *	6
PLEASANT PRAIRIE VILL OF WTR UTY	8501 7TH AVE 1	143,593	271,939	7
PLEASANT PRAIRIE VILL OF WTR UTY	8501 7TH AVE 3	295,134	557,134	8
PLEASANT PRAIRIE VILL OF WTR UTY	8951 39TH AVENUE		1,218 *	9
SOMERS WATER UTILITY TOWN OF	1201 22ND AVENUE	20,398	43,659	10
SOMERS WATER UTILITY TOWN OF	1820 12TH AVENUE	46,977	99,102	11
SOMERS WATER UTILITY TOWN OF	3000 12TH STREET	50,079	105,151	12
SOMERS WATER UTILITY TOWN OF	3801 GREEN BAY ROAD	9,662	22,626	13
SOMERS WATER UTILITY TOWN OF	3898 12TH STREET	6,300	14,324	14
SOMERS WATER UTILITY TOWN OF	4042 18TH STREET	6,546	15,449	15
SOMERS WATER UTILITY TOWN OF	4098 15TH STREET	5,309	12,249	16
SOMERS WATER UTILITY TOWN OF	6201 50TH STREET	138	981	17
Total		1,143,359	2,204,997	18

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.
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Sales for Resale (Acct. 466) (Page W-03)**General Footnote**

The Village of Pleasant Prairie metering points at 8199 Green Bay Road, 8499 Cooper Road, and 8951 39th Avenue are stand by meters with zero consumption for the year.

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- 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.
- 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).

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	1,224,932	2
Wholesale fire protection billed	100,314	3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	1,325,246	5
Forfeited Discounts (470)		6
Customer late payment charges	166,821	7
Total Forfeited Discounts (470)	166,821	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	252,798	10
Total Rents from Water Property (472)	252,798	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	67,543 *	16
HYDRANT PERMITS	9,800	17
METER RESET CHARGES	11,220 *	18
MISCELLANEOUS	3,235	19
STOLEN WATER	2,000	20
STORMWATER ADMINISTRATION	52,980 *	21
TERMINATION PENALTY CELL TOWER CONTRACTS	58,975 *	22
TURN ON CHARGES	4,000	23
Total Other Water Revenues (474)	209,753	24

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- 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.
- 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).

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

Explain all amounts in Account 474 in excess of \$10,000.

Return on net investment in meters charged to the sewer unit is calculated at 4.25% of half of the average investment in meters. The amount charged in 2015 was \$67,543.

The Utility bills and collects fees charged by the City Stormwater Utility. In 2015, KWU charged the City \$52,980 for expenses incurred in conjunction with this activity.

\$11,220 in meter reset charges were collected in 2015 (rate schedule R-1).

Cricket Communications terminated its agreement with KWU to rent space for cell antennas on water tanks prior to expiration of the contract. KWU received \$58,975 (the remaining balance due through the end of the contract period) per the terms of the agreement.

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)			0	0	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)		9,625	9,625	9,625	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)		12,552	12,552	21,581	10
Maintenance of Wells and Springs (614)			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	22,177	22,177	31,206	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)	44,787	70,389	115,176	109,814	16
Fuel for Power Production (621)			0	0	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		779,772	779,772	863,868	19
Pumping Labor and Expenses (624)	111,002		111,002	116,584	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)	546	11,760	12,306	12,971	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)			0	0	24
Maintenance of Structures and Improvements (631)	14,136	10,058	24,194	34,418 *	25
Maintenance of Power Production Equipment (632)		4,120	4,120	67,127 *	26
Maintenance of Pumping Equipment (633)	61,389	25,210	86,599	81,397	27
Total Pumping Expenses	231,860	901,309	1,133,169	1,286,179	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	44,787	11,520	56,307	53,018	30
Chemicals (641)		135,171	135,171	149,217	31
Operation Labor and Expenses (642)	251,849	35,026	286,875	260,825	32
Miscellaneous Expenses (643)		34,421	34,421	49,055 *	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)	19,286	72,210	91,496	86,739	36
Maintenance of Water Treatment Equipment (652)	150,818	372,979	523,797	522,855	37
Total Water Treatment Expenses	466,740	661,327	1,128,067	1,121,709	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)	22,312	48,963	71,275	143,955 *	40
Storage Facilities Expenses (661)			0	0	41

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Transmission and Distribution Lines Expenses (662)	45,951	3,505	49,456	57,574	42
Meter Expenses (663)	81,566	(5,556)	76,010	80,732 *	43
Customer Installations Expenses (664)	15,142	19,965	35,107	38,392	44
Miscellaneous Expenses (665)	132,707	451,161	583,868	528,279	45
Rents (666)			0	0	46
Maintenance Supervision and Engineering (670)	21,401		21,401	23,250	47
Maintenance of Structures and Improvements (671)			0	0	48
Maintenance of Distribution Reservoirs and Standpipes (672)	23,828	82,084	105,912	36,617 *	49
Maintenance of Transmission and Distribution Mains (673)	340,449	560,568	901,017	1,314,663 *	50
Maintenance of Services (675)	72,885	183,587	256,472	326,184 *	51
Maintenance of Meters (676)	78,965	(32,628)	46,337	45,285 *	52
Maintenance of Hydrants (677)	49,491	6,769	56,260	42,598 *	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	884,697	1,318,418	2,203,115	2,637,529	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)			0	0	57
Meter Reading Expenses (902)	55,052	5,198	60,250	71,768 *	58
Customer Records and Collection Expenses (903)	166,434	139,924	306,358	331,435	59
Uncollectible Accounts (904)			0	0	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
Total Customer Accounts Expenses	221,486	145,122	366,608	403,203	63
SALES EXPENSES					64
Sales Expenses (910)			0	0	65
Total Sales Expenses	0	0	0	0	66
ADMINISTRATIVE AND GENERAL EXPENSES					67
Administrative and General Salaries (920)	202,966		202,966	172,466 *	68
Office Supplies and Expenses (921)	18,834	23,806	42,640	29,411 *	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)		189,100	189,100	185,104	71
Property Insurance (924)		78,190	78,190	73,365	72
Injuries and Damages (925)		466,927	466,927	(16,465)	73
Employee Pensions and Benefits (926)		944,609	944,609	917,557	74
Regulatory Commission Expenses (928)		391	391	0	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		26,152	26,152	27,258	77
Rents (931)			0	0	78
Maintenance of General Plant (932)			0	0	79
Total Administrative and General Expenses	221,800	1,729,175	1,950,975	1,388,696	80
TOTAL OPERATION AND MAINTENANCE EXPENSES	2,026,583	4,777,528	6,804,111	6,868,522	81

Water Operation & Maintenance Expenses

- Each expense account that has a difference between This Year and Last Year greater than 15 percent and \$10,000 (class AB), 25 percent and \$5,000 (class C), 30 percent and \$2,000 (class D) shall be fully explained in the schedule footnotes.
- Class C and class D report all expenses in Other Expense (column c)

Water Operation & Maintenance Expenses (Page W-05)

Explain all negative This Year amounts.

Negative "Other Expense" entries in accounts 663 and 676 result from wages charged to the Sewer Unit.

Explain all This Year amounts that are more than 15% and \$10,000 higher or lower than the Last Year amount.

Account 631 (Maintenance of Pumping Structures and Improvements decreased \$10,244 or 29.7%; prior year expenses included HVAC repair costs that were not incurred in 2015.

Account 632 (Production Maintenance of Pumping Power Equipment) decreased \$63,007 or 93.8%; prior year expenses included costs to rebuild a pump motor.

Account 643 (Water Treatment Miscellaneous Expenses) decreased \$14,634 or 29.8% 2014 expenses included non-recurring charges to update our risk management plan.

Account 660 (Transmission and Distribution Operation Supervision and Engineering Expenses) decreased \$72,770 or 50.5% due to a decrease in engineering services allocated to this activity.

Account 672 (Maintenance of Distribution Reservoirs and Standpipes) increased \$69,295 or 189.2% due to increases in tank inspection and SCADA maintenance charges.

Account 673 (Maintenance of Transmission and Distribution Mains) decreased \$413,646 or 45.9% due to a marked decrease in main breaks from the previous year.

Account 675 (Maintenance of Services) decreased \$69,712 or 21.3%; 2014 expenses were inflated due to extreme cold weather and an unusually high number of frozen services.

Account 677 (Maintenance of Hydrants) increased \$11,518 or 19.1% due to an increase in flushing and maintenance activities.

Account 902 (Meter Reading Expenses) decreased \$11,518 or 16% due to a decrease in engineering services allocated to this activity.

Account 920 (Administrative and General Salaries) increased \$30,500 or 17.6% due to wage increases resulting from a compensation study and recommendations made by a third party.

Account 921 (Office Supplies and Expenses) increased \$13,229 or 44.9% due to the addition of two part-time staff interns.

Taxes (Acct. 408 - Water)

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

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	2,363,371	2,362,495	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	52,631	52,980	2
Net Property Tax Equivalent	2,310,740	2,309,515	3
Social Security	158,469	163,900	4
PSC Remainder Assessment	12,253	12,019	5
Total Tax Expense	2,481,462	2,485,434	6

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 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.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 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.
- 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.
- Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

COUNTY: KENOSHA (1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.176380
2. County Tax Rate	mills	5.325070
3. Local Tax Rate	mills	9.915340
4. School Tax Rate	mills	11.309230
5. Vocational School Tax Rate	mills	0.826160
6. Other Tax Rate - Local	mills	2.414790
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	29.966970
9. Less: State Credit	mills	1.898980
11. Net Tax Rate	mills	28.067990

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	9.915340
13. Combined School Tax Rate	mills	12.135390
14. Other Tax Rate - Local	mills	2.414790
15. Total Local & School Tax Rate	mills	24.465520
16. Total Tax Rate	mills	29.966970
17. Ratio of Local and School Tax to Total	dec.	0.816416
18. Total Tax Net of State Credit	mills	28.067990
19. Net Local and School Tax Rate	mills	22.915162
20. Utility Plant, Jan 1	\$	113,212,929
21. Materials & Supplies	\$	436,530
22. Subtotal	\$	113,649,459
23. Less: Plant Outside Limits	\$	6,451,929
24. Taxable Assets	\$	107,197,530
25. Assessment Ratio	dec.	0.962109
26. Assessed Value	\$	103,135,708
27. Net Local and School Tax Rate	mills	22.915162
28. Tax Equiv. Computed for Current Year	\$	2,363,371

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	113,212,929
2. Materials & Supplies	\$	436,530
3. Subtotal	\$	113,649,459
4. Less: Plant Outside Limits	\$	6,451,929
5. Taxable Assets	\$	107,197,530
6. Assessed Value	\$	103,135,708
7. Tax Equiv. Computed for Current Year	\$	2,363,371
8. Tax Equivalent per 1994 PSC Report	\$	1,033,306
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	
10. Tax Equivalent for Current Year (see notes)	\$	2,363,371

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 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.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 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.
- 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.
- **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

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

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

Library tax - 1.026840
Museum tax - .345420
Emergency medical Services - .959800
Com Promotions - .022050
Recycling - .060680

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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 (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	1,136,363				1,136,363	8
Collecting and Impounding Reservoirs (312)	268,711				268,711	9
Lake, River and Other Intakes (313)	1,567,121				1,567,121	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	453,082				453,082	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	3,425,277	0	0	0	3,425,277	14
PUMPING PLANT						15
Land and Land Rights (320)	18,657				18,657	16
Structures and Improvements (321)	3,775,411				3,775,411	17
Other Power Production Equipment (323)	577,490	236,309			813,799 *	18
Electric Pumping Equipment (325)	3,878,399	54,876	170,295		3,762,980 *	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	8,647				8,647	21
Total Pumping Plant	8,258,604	291,185	170,295	0	8,379,494	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	527,048				527,048	24
Structures and Improvements (331)	8,330,777				8,330,777	25
Sand or Other Media Filtration Equipment (332)	1,315,428				1,315,428	26
Membrane Filtration Equipment (333)	13,836,628				13,836,628	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	24,009,881	0	0	0	24,009,881	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	314,868				314,868	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	6,077,264				6,077,264	33
Transmission and Distribution Mains (343)	27,679,740	811,426			28,491,166	34
Services (345)	897,784	58,936	891		955,829	35
Meters (346)	4,774,420	238,283	109,576		4,903,127	36
Hydrants (348)	4,201,047	93,110	10,711		4,283,446	37

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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 (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	43,945,123	1,201,755	121,178	0	45,025,700	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	49,690		1,268		48,422	43
Computer Equipment (391.1)	246,996	41,979		1,850	290,825 *	44
Transportation Equipment (392)	1,276,248	144,990	55,570		1,365,668 *	45
Stores Equipment (393)	1,498				1,498	46
Tools, Shop and Garage Equipment (394)	308,963	3,576	6,410		306,129	47
Laboratory Equipment (395)	103,689	6,314	4,017		105,986	48
Power Operated Equipment (396)	554,412	97,775	50,909		601,278	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	611,932				611,932	51
Miscellaneous Equipment (398)	167,376	36,790			204,166	52
Total General Plant	3,320,804	331,424	118,174	1,850	3,535,904	53
Total utility plant in service directly assignable	82,959,689	1,824,364	409,647	1,850	84,376,256	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	82,959,689	1,824,364	409,647	1,850	84,376,256	56

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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.

Water Utility Plant in Service - Plant Financed by Utility or Municipality (Page W-08)**Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization**

Account 323 - two stand by generators were acquired for 80th St and 30th Ave locations at costs of \$116,604 and \$119,706 respectively.

Account 392 - two vehicles were acquired including a tandem axle dump truck at a cost of \$113,502 and a Chevy Sierra 2500 HD truck at a cost of \$30,714. A truck cap was also purchased for \$1,225.

Adjustments for one or more accounts are nonzero, please explain.

A printer with a cost of \$1,850 was transferred from the sewer unit to the water unit.

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

Account 325 - booster station equipment was retired, including a pump, motor, and piping.

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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 (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				0	2
Franchises and Consents (302)	0				0	3
Miscellaneous Intangible Plant (303)	0				0	4
Total Intangible Plant	0	0	0	0	0	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				0	7
Structures and Improvements (311)	0				0	8
Collecting and Impounding Reservoirs (312)	0				0	9
Lake, River and Other Intakes (313)	0				0	10
Wells and Springs (314)	0				0	11
Supply Mains (316)	0				0	12
Other Water Source Plant (317)	0				0	13
Total Source of Supply Plant	0	0	0	0	0	14
PUMPING PLANT						15
Land and Land Rights (320)	0				0	16
Structures and Improvements (321)	0				0	17
Other Power Production Equipment (323)	0				0	18
Electric Pumping Equipment (325)	0				0	19
Diesel Pumping Equipment (326)	0				0	20
Other Pumping Equipment (328)	0				0	21
Total Pumping Plant	0	0	0	0	0	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				0	24
Structures and Improvements (331)	119,255				119,255	25
Sand or Other Media Filtration Equipment (332)	0				0	26
Membrane Filtration Equipment (333)	0				0	27
Other Water Treatment Equipment (334)	0				0	28
Total Water Treatment Plant	119,255	0	0	0	119,255	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				0	31
Structures and Improvements (341)	0				0	32
Distribution Reservoirs and Standpipes (342)	236,061				236,061	33
Transmission and Distribution Mains (343)	20,952,233	1,637,642			22,589,875	34
Services (345)	6,653,348	232,157	6,532		6,878,973	35
Meters (346)	0				0	36
Hydrants (348)	679,866	181,592	1,744		859,714	37

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over \$100,000 (class AB) or \$50,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- 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 (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	28,521,508	2,051,391	8,276	0	30,564,623	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	121,754				121,754	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	121,754	0	0	0	121,754	53
Total utility plant in service directly assignable	28,762,517	2,051,391	8,276	0	30,805,632	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	28,762,517	2,051,391	8,276	0	30,805,632	56

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- 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.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	363,636	2.00%	22,727					386,363	2
Collecting and Impounding Reservoirs (312)	166,968	1.70%	4,568					171,536	3
Lake, River and Other Intakes (313)	861,208	1.70%	26,641					887,849	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	100,674	1.80%	8,156					108,830	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	1,492,486		62,092	0	0	0	0	1,554,578	8
PUMPING PLANT									9
Structures and Improvements (321)	1,030,121	2.00%	75,508					1,105,629	10
Other Power Production Equipment (323)	324,527	4.40%	30,608					355,135	11
Electric Pumping Equipment (325)	1,755,885	4.40%	168,110	170,295				1,753,700	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	7,238	4.40%	380					7,618	14
Total Pumping Plant	3,117,771		274,606	170,295	0	0	0	3,222,082	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	3,278,347	2.00%	166,616					3,444,963	17
Sand or Other Media Filtration Equipment (332)	1,315,428	3.20%						1,315,428	18
Membrane Filtration Equipment (333)	9,276,065	6.00%	830,198					10,106,263	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	13,869,840		996,814	0	0	0	0	14,866,654	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	2,558,406	1.90%	115,468					2,673,874	24
Transmission and Distribution Mains (343)	3,924,109	1.18%	331,408					4,255,517	25
Services (345)	365,036	2.09%	19,370	891				383,515	26
Meters (346)	1,576,228	5.50%	266,133	109,576		11,446		1,744,231	27

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- 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.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	1,335,668	2.20%	93,330	10,711		22,808		1,441,095	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	9,759,447		825,709	121,178	0	34,254	0	10,498,232	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	35,374	5.80%	2,845	1,268				36,951	33
Computer Equipment (391.1)	113,137	20.00%	41,134				1,850	156,121 *	34
Transportation Equipment (392)	822,710	13.30%	73,618	55,570		2,662	2,894	846,314 *	35
Stores Equipment (393)	1,498	5.80%						1,498	36
Tools, Shop and Garage Equipment (394)	216,241	5.80%	17,839	6,410				227,670	37
Laboratory Equipment (395)	68,833	5.80%	6,081	4,017				70,897	38
Power Operated Equipment (396)	349,218	7.50%	27,297	50,909		6,150	(1,059)	330,697 *	39
Communication Equipment (397)	0	15.00%						0	40
SCADA Equipment (397.1)	607,816	9.20%	4,118					611,934 *	41
Miscellaneous Equipment (398)	74,303	5.80%	10,775					85,078	42
Total General Plant	2,289,130		183,707	118,174	0	8,812	3,685	2,367,160	43
Total accum. prov. directly assignable	30,528,674		2,342,928	409,647	0	43,066	3,685	32,508,706	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	30,528,674		2,342,928	409,647	0	43,066	3,685	32,508,706	46

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- 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.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality (Page W-10)**Adjustments are nonzero for one or more accounts, please explain.**

Account 391.1 - A computer was transferred from the sewer unit to the water unit.

Account 392 - There was a loss on disposal of transportation equipment.

Account 396 - There was a gain on disposal of power operated equipment.

End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Accumulated depreciation in account 397.1 is \$2 higher than the asset value recorded in schedule W-8. This is due to rounding.

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- 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.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							0	2
Collecting and Impounding Reservoirs (312)	0							0	3
Lake, River and Other Intakes (313)	0							0	4
Wells and Springs (314)	0							0	5
Supply Mains (316)	0							0	6
Other Water Source Plant (317)	0							0	7
Total Source of Supply Plant	0		0	0	0	0	0	0	8
PUMPING PLANT									9
Structures and Improvements (321)	0							0	10
Other Power Production Equipment (323)	0							0	11
Electric Pumping Equipment (325)	0							0	12
Diesel Pumping Equipment (326)	0							0	13
Other Pumping Equipment (328)	0							0	14
Total Pumping Plant	0		0	0	0	0	0	0	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	10,731	2.00%	2,385					13,116	17
Sand or Other Media Filtration Equipment (332)	0							0	18
Membrane Filtration Equipment (333)	0							0	19
Other Water Treatment Equipment (334)	0							0	20
Total Water Treatment Plant	10,731		2,385	0	0	0	0	13,116	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							0	23
Distribution Reservoirs and Standpipes (342)	137,410	1.90%	4,485					141,895	24
Transmission and Distribution Mains (343)	3,962,065	1.18%	256,898					4,218,963	25
Services (345)	3,068,413	2.90%	141,412	6,532				3,203,293	26
Meters (346)	0							0	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- 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.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	78,236	2.20%	16,936	1,744				93,428	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	7,246,124		419,731	8,276	0	0	0	7,657,579	30
GENERAL PLANT									31
Structures and Improvements (390)	0							0	32
Office Furniture and Equipment (391)	0							0	33
Computer Equipment (391.1)	0							0	34
Transportation Equipment (392)	0							0	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	0							0	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	5,601	9.20%	11,201					16,802	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	5,601		11,201	0	0	0	0	16,802	43
Total accum. prov. directly assignable	7,262,456		433,317	8,276	0	0	0	7,687,497	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	7,262,456		433,317	8,276	0	0	0	7,687,497	46

Age of Water Mains

- If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Size (a)	Feet of Main										Total (l)	
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)		
1.000					70						70	1
1.500						213	59				272	2
2.000				479	82	807	1,015	298		595	3,276	3
3.000				150							150	4
4.000	1,705	23,022	4,727	288	443		2				30,187	5
6.000	52,874	123,373	189,941	155,478	102,844	66,400	16,674	5,266	872		713,722	6
8.000	25,042	25,042	53,174	28,444	46,492	45,728	47,439	105,948	144,196	33,170	554,675	7
10.000	6,986	4,165	2,284	96			86		2,649		16,266	8
12.000	1,848	11,550	37,004	27,309	60,627	24,924	29,576	30,770	43,868	7,681	275,157	9
14.000	2,578	4,419	1,314								8,311	10
16.000		6,944	20,111	19,621	25,566	13,789	49,212	37,609	30,061		202,913	11
18.000			2,574	8							2,582	12
20.000			3,688					13	4,626		8,327	13
24.000		1,854	6,548	11,352	23,451	279	9,961	15,492	4,141		73,078	14
30.000								4,600	8,680		13,280	15
36.000				312	359		54	9,593	2,268		12,586	16
48.000								370			370	17
Total	91,033	200,369	321,365	243,537	259,934	152,140	154,078	209,959	241,361	41,446	1,915,222	18

If utility is unable to provide the detailed information above, utility must provide the following:
 All utility main is from this year range
 (Example: 1954-1972)

Describe source of information used to develop data:

Perpetual fixed asset accounting records were used to report data for pipe acquired after 1929. GIS information was used to estimate age of main acquired before 1930.

Sources of Water Supply - Statistics

- For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- For Finished Water Pumped, use metered volume of treated water entering the distribution network, adjusted for known meter errors.
- If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Month (a)	Sources of Water Supply (000's gal)						Total Gallons	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January		406,165		354,912			354,912	1
February		374,039		325,422			325,422	2
March		406,197		355,111			355,111	3
April		388,010		338,478			338,478	4
May		436,326		380,363			380,363	5
June		456,073		396,734			396,734	6
July		521,871		463,269			463,269	7
August		550,506		491,276			491,276	8
September		460,519		418,301			418,301	9
October		447,971		389,817			389,817	10
November	1	395,527		344,433			344,433	11
December		410,607		356,835			356,835	12
TOTAL	1	5,253,811	0	4,614,951	0	0	4,614,951	13

Water Audit and Other Statistics

- Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual – Water Audits and Loss Control Programs.
- For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)
WATER AUDIT STATISTICS	
Finished Water pumped or purchased (000s)	4,614,951
Less: Gallons (000s) sold to wholesale customers (exported water)	1,143,359
Subtotal: Net gallons (000s) entering distribution system	3,471,592
Less: Gallons (000s) sold to retail customers - Billed Authorized Consumption	2,988,490
Gallons (000s) of Non-Revenue Water	483,102
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	30,496
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	87,854
Subtotal: Unbilled Authorized Consumption	118,350
Total Water Loss	364,752
Gallons (000s) estimated due to theft, data, and billing errors (default)	9
Gallons (000s) estimated due to customer meter under-registration	5
Subtotal Apparent Losses	14
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	9,056
Gallons (000s) estimated due to unreported and background leakage	355,682
Subtotal Real Losses (leakage)	364,738
Non-Revenue Water as percentage of net water supplied	14%
Total Water Loss as percentage of net water supplied	11%
OTHER STATISTICS	
Maximum gallons (000s) pumped by all methods in any one day during reporting year	20,953
Date of maximum	08/01/2015
Cause of maximum	
SUMMER USAGE	
Minimum gallons (000s) pumped by all methods in any one day during reporting year	9,242
Date of minimum	01/01/2015
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	9,136,579
If water is purchased:	
Vendor Name	
Point of Delivery	
Source of purchased water	
Vendor Name (2)	
Point of Delivery (2)	
Source of purchased water (2)	
Vendor Name (3)	
Point of Delivery (3)	
Source of purchased water (3)	
Number of main breaks repaired this year	144
Number of service breaks repaired this year	52

Sources of Water Supply - Well Information

- Enter characteristics for each of the utility's functional wells (regardless of whether it is "in service" or not).
- Do not include abandoned wells on this schedule.
- All abandoned wells should be retired from the plant accounts and no longer listed in the utility's annual report.
- Abandoned wells should be permanently filled and sealed per Wisconsin Administrative codes Chapters NR811 and NR812.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Location (b)	Pump					Pump Motor or Standby Engine			
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)	Actual Capacity (gpm) (g)	Year Installed (j)	Type (k)	Horse- power (l)	
30TH AVENUE, PUMP #1	2040 30TH AVENUE	Primary	Distribution	2009	Centrifugal	2,100	2009	Electric	100	1
30TH AVENUE, PUMP #2	2040 30TH AVENUE	Booster	Distribution	1982	Centrifugal	2,100	1982	Electric	125	2
30TH AVENUE, PUMP #3	2040 30TH AVENUE	Booster	Distribution	1982	Centrifugal	2,100	1982	Electric	125	3
58TH STREET, PUMP #1	4841 58TH STREET	Booster	Distribution	1980	Centrifugal	2,100	2003	Electric	100	4
58TH STREET, PUMP #2	4841 58TH STREET	Booster	Distribution	1966	Centrifugal	1,200	1966	Electric	50	5
58TH STREET, PUMP #3	4841 58TH STREET	Booster	Distribution	1981	Centrifugal	2,100	1981	Electric	100	6
58TH STREET, PUMP #4	4841 58TH STREET	Booster	Distribution	2003	Centrifugal	3,500	1980	Electric	150	7
75 ST & 88 AVE, PUMP #1	8798 75TH STREET	Booster	Distribution	2013	Centrifugal	250	2013	Electric	15	8
75 ST & 88 AVE, PUMP #2	8798 75TH STREET	Booster	Distribution	2013	Centrifugal	500	2013	Electric	25	9
75 ST & 88 AVE, PUMP #3	8798 75TH STREET	Booster	Distribution	1988	Centrifugal	1,500	1988	Electric	75	10
80TH STREET, PUMP #1	4920 80TH STREET	Booster	Distribution	1982	Centrifugal	1,200	1996	Electric	60	11
80TH STREET, PUMP #2	4920 80TH STREET	Booster	Distribution	1987	Centrifugal	1,800	1987	Electric	100	12
80TH STREET, PUMP #3	4920 80TH STREET	Booster	Distribution	1988	Centrifugal	3,500	1988	Electric	200	13
AIRPORT, PUMP #1	5198 88TH AVENUE	Booster	Distribution	1988	Centrifugal	250	2001	Electric	20	14
AIRPORT, PUMP #2	5198 88TH AVENUE	Booster	Distribution	1988	Centrifugal	500	1988	Electric	40	15
AIRPORT, PUMP #3	5198 88TH AVENUE	Booster	Distribution	1988	Centrifugal	1,500	1988	Electric	100	16
HIGHLIFT TWP-712	1998 PROD PUMP BLDG	Primary	Distribution	1998	Vertical Turbine	5,500	1998	Electric	400	17
HIGHLIFT TWP-713	1998 PROD PUMP BLDG	Primary	Distribution	1998	Vertical Turbine	5,500	1998	Electric	400	18
HIGHLIFT TWP-722	1998 PROD PUMP BLDG	Primary	Distribution	1998	Vertical Turbine	5,500	1998	Electric	400	19
HIGHLIFT TWP-723	1998 PROD PUMP BLDG	Primary	Distribution	1998	Vertical Turbine	5,500	1998	Electric	400	20
HIGHLIFT VFD-711	1998 PROD PUMP BLDG	Primary	Distribution	1998	Vertical Turbine	5,500	1998	Electric	400	21
HIGHLIFT VFD-721	1998 PROD PUMP BLDG	Primary	Distribution	1998	Vertical Turbine	5,500	1998	Electric	400	22

Pumping & Power Equipment

Identification (a)	Location (b)	Pump				Actual Capacity (gpm) (g)	Pump Motor or Standby Engine			
		Primary Purpose (c)	Primary Destination (d)	Year Installed (e)	Type (f)		Year Installed (j)	Type (k)	Horse- power (l)	
LOWLIFT VFD-112	RAW WATER PUMP STN.	Primary	Treatment	1998	Vertical Turbine	7,000	1998	Electric	300	23
LOWLIFT VFD-113	RAW WATER PUMP STN	Primary	Treatment	1998	Vertical Turbine	7,000	1998	Electric	300	24
LOWLIFT VFD-121	RAW WATER PUMP STN.	Primary	Treatment	1998	Vertical Turbine	7,000	1998	Electric	300	25
LOWLIFT VFD-131	RAW WATER PUMP STN.	Primary	Treatment	1998	Vertical Turbine	6,750	1998	Electric	100	26
LOWLIFT VFD-132	RAW WATER PUMP STN.	Primary	Treatment	1998	Vertical Turbine	6,750	1998	Electric	100	27

Reservoirs, Standpipes and Elevated Tanks

- Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
104TH AVENUE	104TH AVE	1958	Elevated Tank	Steel	136	150,000	1
122ND AVE	122ND AVE	2007	Elevated Tank	Steel	159	750,000	2
125TH AVE	125TH AVE	1988	Elevated Tank	Steel	158	250,000	3
30TH AVENUE	30TH AVE	1969	Reservoir	Steel	63	4,300,000	4
60TH STREET EAST	60TH ST E	1991	Reservoir	Steel	77	3,800,000	5
60TH STREET WEST	60TH ST W	1934	Reservoir	Steel	76	2,750,000	6
75TH STREET	75TH ST	1978	Elevated Tank	Steel	132	750,000	7
80TH STREET	80TH ST	1962	Reservoir	Steel	97	4,000,000	8
CLEAN WATER	CLEAN WATER	2000	Reservoir	Concrete	1	2,500,000	9
INDUSTRIAL PARK	IND PARK	1983	Elevated Tank	Steel	116	750,000	10
WASHWATER	WASH WATER	1963	Elevated Tank	Steel	91	250,000	11

Water Treatment Plant

- Provide a generic description for (a). Do not give specific address of location.
- Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
- Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
East Filter	1963	20	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input checked="" type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	Yes	CENTRAL FACILITIES	1
Micromembrane	1999	25	<input type="checkbox"/> Ultraviolet Light <input type="checkbox"/> Liquid Chlorine <input checked="" type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input checked="" type="checkbox"/> Membrane Filtration <input type="checkbox"/> Iron Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nutrient Removal <input type="checkbox"/> Radium Removal <input type="checkbox"/> Other	Yes	CENTRAL FACILITIES	2

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Material (a)	Main Function (b)	Diameter (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)			
Other Metal	Distribution	1	70				70	1
Other Metal	Distribution	1 1/2	272				272	2
Other Metal	Distribution	2	2,517				2,517	3
Other Plastic	Distribution	2	164	595			759 *	4
Other Metal	Distribution	3	150				150	5
Other Metal	Distribution	4	30,197			(9)	30,188 *	6
Other Plastic	Distribution	4	10			(10)	0 *	7
Other Metal	Distribution	6	708,490			(1,817)	706,673 *	8
Other Plastic	Distribution	6	4,896			2,097	6,993 *	9
PVC	Distribution	6		56			56 *	10
Ductile Iron, Lined (late 1960's to present)	Distribution	8		2,993			2,993 *	11
Other Metal	Distribution	8	382,590			(19,913)	362,677 *	12
Other Plastic	Distribution	8	149,639			23,030	172,669	13
PVC	Distribution	8		16,335			16,335 *	14
Other Metal	Distribution	10	16,265				16,265	15
Other Metal	Distribution	12	65,458			2,690	68,148 *	16
Other Metal	Transmission	12	158,317				158,317	17
Other Plastic	Distribution	12	8,904			(4,379)	4,525 *	18
Other Plastic	Transmission	12	36,832				36,832	19
PVC	Distribution	12		5,373			5,373 *	20
PVC	Transmission	12		1,962			1,962 *	21
Other Metal	Transmission	14	8,311				8,311	22
Other Metal	Transmission	16	173,920			(611)	173,309 *	23
Other Plastic	Transmission	16	25,654			(1,305)	24,349 *	24
PVC	Transmission	16		5,255			5,255 *	25
Other Metal	Transmission	18	2,576			6	2,582 *	26
Other Metal	Transmission	20	8,327				8,327	27
Asbestos-Cement (Transite)	Transmission	24	7,892				7,892	28
Other Metal	Transmission	24	60,803			(260)	60,543 *	29
Other Plastic	Transmission	24	4,636				4,636	30
PVC	Transmission	24		7			7 *	31
Other Metal	Transmission	30	13,253			27	13,280 *	32
Other Metal	Transmission	36	12,550			36	12,586 *	33
Other Metal	Transmission	48	370				370	34
Total Within Municipality			1,883,063	32,576		(418)	1,915,221	35

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" category.

Pipe Material (a)	Main Function (b)	Diameter (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)			
Total Utility			1,883,063	32,576		(418)	1,915,221	36

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - If the assessments are deferred, explain.
- Report all pipe larger than 72" in diameter in the 72" category.

Water Mains (Page W-21)

Added During Year total is greater than zero, please explain financing following the criteria listed in the schedule headnotes.

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 deferred charges that become assessments upon attachment to the City.

An adjustment was made during 2015 to decrease deferred assessments by \$11,435. No new assessments were billed during the year.

Donated infrastructure amounted to \$1,641,452. A breakdown by project follows: Amazon - \$424,405, Meijer - \$199,376, Neuvillage - \$95,784, Tylers Ridge - \$352,326, 39th Ave - \$213,914, Adams Rd - \$109,491, Rustoleum - \$93,289, Tirabassi - \$17,287, and Tirabassi Hts - \$135,580.

Adjustments are nonzero for one or more accounts, please explain.

Adjustments in column (g) represent corrections of prior period errors that were discovered when our perpetual fixed asset records were reconciled to the PSC Annual Report for the period ending 12/31/2014.

Water Service Laterals

- The utility's service lateral is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service laterals included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service laterals added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - 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 service laterals recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service laterals recorded under this method.
- Report service laterals separately by diameter and pipe materials.

Pipe Material (a)	Diameter (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 Service Laterals Not in Use at End of Year (h)	
Lead	0.625	8,674		16	9	8,667	336 *	1
Lead	0.750	100		1	13	112	1 *	2
Other Metal	0.750	10,369		1	209	10,577	35 *	3
Lead	1.000	158		1	(122)	35	*	4
Other Metal	1.000	8,262	297	6	(19)	8,534	36 *	5
Lead	1.500	64			(16)	48	1 *	6
Other Metal	1.500	648	5		27	680	15 *	7
Lead	2.000	59			(14)	45	2 *	8
Other Metal	2.000	552			13	565	28 *	9
Other Metal	3.000	97			(8)	89	4 *	10
Other Metal	4.000	173			6	179	2 *	11
Other Plastic	4.000	1				1		12
PVC	4.000		1			1		13
Other Metal	6.000	272			28	300	6 *	14
Other Plastic	6.000	11				11		15
PVC	6.000		5			5		16
Other Metal	8.000	178			17	195	2 *	17
PVC	8.000		11			11		18
Other Metal	10.000	7			3	10	1 *	19
PVC	10.000		1			1		20
Other Metal	12.000	16			1	17	*	21
PVC	12.000		1			1		22
Other Metal	16.000	1				1		23
Utility Total		29,642	321	25	147	30,085	469	24

Water Service Laterals

- The utility's service lateral is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service laterals included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service laterals added during the year in column (d), as a schedule footnote:
 - Explain how the additions were financed.
 - If assessed against property owners, explain the basis of the assessments.
 - 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 service laterals recorded under this method.
 - If any were financed by application of Cz-1, provide the total amount recorded and the number of service laterals recorded under this method.
- Report service laterals separately by diameter and pipe materials.

Water Service Laterals (Page W-22)

Additions are greater than zero, please explain financing by following criteria listed in the schedule headnotes.

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 water main. Billing is done via the assessment system. In 2015, 10 services were added by customer request and through assessments with \$15,617 collected. Due to the advent of developers agreements, the Utility processes very few assessments for connections. In the assessment process the customer is given all legal notices regarding installation. After installation, the customer has 30 days to pay interest free. If unpaid, interest accrues at 7.5% annually. In November of each year, unpaid assessments are placed on the tax roll as special assessments for collection.

During 2015, the Utility recorded \$9,450 of donated material and excavation associated with connections. Deferred assessments were increased by \$13,330 due to a rate increase.

The Utility accepted 285 donated services valued at \$193,760. The breakdown by size is as follows: 270 1", one 1-1/2", one 4", one 6", ten 8", one 10", and one 12". The breakdown by project is as follows: Amazon - \$14,830, Meijer - \$12,459, Neuvillage - \$28,420, Tylers Ridge - \$89,320, Adams Rd - \$1,334, Rustoleum - \$7,780, Tirabassi - \$2,424, and Tirabassi Hts - \$37,193.

Adjustments are nonzero for one or more accounts, please explain.

Adjustments in column (f) represent corrections of prior period errors that were discovered when our perpetual fixed asset records were reconciled to the PSC Annual Report for the period ending 12/31/2014.

General Footnote

469 services were shut off at the curb or otherwise not in service as of 12/31/15. This includes stand by customers and customers shut off at the curb.

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- 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.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter	First of Year	Added During Year	Retired During Year	Adjust. Increase or Decrease															
(a)	(b)	(c)	(d)	(e)	End of Year	Tested During Year	Residential	Commercial	Industrial	Public Authority	Multifamily Residential	Irrigation	Wholesale	Inter-Departmental	Utility Use	Deduct Meters	In Stock	Total	
5/8	25,027	734	672	13	25,102	1,310	23,660	515	1	11	390						525	25,102	*
3/4	4,461	96	74	165	4,648	428	3,669	479	8	14	167						311	4,648	*
1	891	63	61	88	981	198	207	414	15	31	188						126	981	*
1 1/2	568	88	29	(33)	594	237	29	240	19	25	216						65	594	*
2	644	9	28	22	647	207	7	227	20	53	271						69	647	*
3	111	2	0	(5)	108	48		43	5	27	22						11	108	*
4	61	1	0	(1)	61	37		22	5	21	3		1				9	61	*
6	34	1	0	(3)	32	32		6	4	7	4		7				4	32	*
8	9		0		9	9				1			8					9	
10	2		0		2	1			1				1					2	*
Total	31,808	994	864	246	32,184	2,507	27,572	1,946	78	190	1,261		17				1,120	32,184	11

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- 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.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

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

☒ 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

- Include in Columns (b-f) meters in stock as well as those in service.
- 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.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Meters (Page W-23)

Adjustments are nonzero for one or more meter sizes, please explain.

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. 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, a miscount of the year end inventory, or a correction of prior period errors.

General Footnote

One ten-inch meter was not accessible for testing, but will be tested during 2016.

Residential Meters larger than 2 inches are unusual, please explain.

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

Hydrants and Distribution System Valves

- Distinguish between fire and flushing hydrants by lead size.
 - Fire hydrants normally have a lead size of 6 inches or greater.
 - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- Explain all reported adjustments in the schedule footnotes.
- 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 - Outside Municipality	0				0	1
Fire - Within Municipality	3,234	76	12		3,298	2
Total Fire Hydrants	3,234	76	12	0	3,298	3
Flushing Hydrants	0				0	4

NR810.13(2)(a) 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	1,844
Number of Distribution System Valves end of year	5,861
Number of Distribution Valves operated during Year	582

List of All Station and Wholesale Meters

- Definition of Station Meter is any meter in service not used to measure customer consumption.
- Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- Retail customer meters should not be included in this inventory.

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Wholesale Meter	4	6201 50TH ST SOMERS	Compound	12/08/2014	1
Wholesale Meter	6	1201 22ND AVE, SOMERS	Compound	05/06/2015	2
Wholesale Meter	6	3000 12TH ST, SOMERS	Compound	05/06/2015	3
Wholesale Meter	6	3898 12TH ST, SOMERS	Compound	05/05/2015	4
Wholesale Meter	6	4098 15TH ST, SOMERS	Compound	05/08/2015	5
Wholesale Meter	6	8199 GREEN BAY RD, PLEASANT PR	Compound	05/09/2015	6
Wholesale Meter	6	8499 COOPER RD, PLEASANT PRAIR	Compound	05/12/2015	7
Wholesale Meter	6	8951 39TH AVE, PLEASANT PRIARI	Compound	05/12/2015	8
Wholesale Meter	8	1820 12TH AVE, SOMERS	Compound	05/06/2015	9
Wholesale Meter	8	4042 18TH ST, SOMERS	Compound	05/08/2015	10
Wholesale Meter	8	7500 120TH AVE, BRISTOL	Compound	07/04/2015	11
Wholesale Meter	8	7500 125TH AVE, BRISTOL	Compound	06/22/2015	12
Wholesale Meter	8	8102 7TH AVE 3, PLEASANT PRAIR	Compound	05/15/2015	13
Wholesale Meter	8	8102 7TH AVE, PLEASANT PRAIRIE	Compound	05/15/2015	14
Wholesale Meter	8	8501 7TH AVE 3, PLEASANT PRAIR	Compound	05/15/2015	15
Wholesale Meter	8	8501 7TH AVE, PLEASANT PRAIRIE	Compound	05/15/2015	16
Wholesale Meter	10	3801 GREEN BAY RD, SOMERS	Compound	10/08/2015	17

Water Conservation Programs

- List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives.
- If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
Administrative and General Expenses				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	0	0	0	5
Customer Incentives				6
Residential Toilets	0	0	0	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	0	0	0	9
Showerheads	0	0	0	10
Clothes Washers	0	0	0	11
Dishwashers	0	0	0	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	0	0	0	17
Total Customer Incentives	0	0	0	18
TOTAL CONSERVATION	0	0	0	19

Water Customers Served

- List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.
- Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located "Within Muni Boundary" refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Kenosha (City) **	30,266	1
Pleasant Prairie (Village)	721	2
Somers (Town)	58	3
Total - Kenosha County	31,045	4
Total - Customers Served	31,045	5
Total - Outside Muni Boundary	779	6
Total - Within Muni Boundary **	30,266	7

** = Within municipal boundary

Water Customers Served

- List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.
 - Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located "Within Muni Boundary" refers to those located inside the jurisdiction that owns the water utility.

Water Customers Served (Page W-28)

General Footnote

The Utility also serves 2 customers located in the Village of Bristol (located outside the municipal boundaries). No entry for these customers appears on the schedule because the Village of Bristol is not available on the drop menu for this schedule.
