



3014 (02-02-05)

ANNUAL REPORT

OF

Name: PLEASANT PRAIRIE WATER UTILITY

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

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PLEASANT PRAIRIE WATER UTILITY

Utility Address: 9915 39TH AVENUE

PLEASANT PRAIRIE, WI 53158-6504

When was utility organized? 2/6/1969

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS KATHLEEN M GOESSL CPA

Title: FINANCE DIRECTOR

Office Address:

9915 39TH AVENUE

PLEASANT PRAIRIE, WI 53158-6504

Telephone: (262) 925 - 6709

Fax Number: (262) 694 - 4734

E-mail Address: kgoessl@plprairiewi.com

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: JOHN STEINBRINK SR

Title: VILLAGE PRESIDENT

Office Address:

9915 39TH AVENUE

PLEASANT PRAIRIE, WI 53158-6504

Telephone: (262) 694 - 1400

Fax Number: (262) 694 - 4734

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MS VICKI HELLENBRAND

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY
TEN TERRACE COURT
MADISON, WI 53704-7398

Telephone: (608) 240 - 2387

Fax Number: (608) 249 - 8532

E-mail Address: vhellenbrand@virchowkrause.com

Date of most recent audit report: 3/20/2006

Period covered by most recent audit: 1/1/2005-12/31/2005

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL R POLLOCOFF

Title: VILLAGE ADMINISTRATOR

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

Telephone: (262) 925 - 6721

Fax Number: (262) 694 - 4734

E-mail Address: mpollocoff@plprairiewi.com

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

Names of members of utility commission/committee:

- MR ESTEBAN R KUMORKIEWICZ, VILLAGE TRUSTEE
- MR JEFF LAUER, VILLAGE TRUSTEE
- MR MICHAEL J SERPE, VILLAGE TRUSTEE
- MR JOHN P STEINBRINK, SR, VILLAGE PRESIDENT
- MR ALEXANDER J TIAHNYBOK, VILLAGE TRUSTEE

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,340,556	2,873,292	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,717,845	1,365,382	2
Depreciation Expense (403)	433,444	417,375	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	559,505	566,269	5
Total Operating Expenses	2,710,794	2,349,026	
Net Operating Income	629,762	524,266	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	629,762	524,266	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	58,213	46,262	10
Miscellaneous Nonoperating Income (421)	1,624,131	2,371,161	11
Total Other Income	1,682,344	2,417,423	
Total Income	2,312,106	2,941,689	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(47,597)	(47,597)	12
Other Income Deductions (426)	302,700	276,543	13
Total Miscellaneous Income Deductions	255,103	228,946	
Income Before Interest Charges	2,057,003	2,712,743	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	10,984	10,858	15
Amortization of Premium on Debt--Cr. (429)	1,862	1,810	16
Interest on Debt to Municipality (430)	147,985	163,833	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	6,601	19
Total Interest Charges	157,107	166,280	
Net Income	1,899,896	2,546,463	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	17,297,012	14,799,949	20
Balance Transferred from Income (433)	1,899,896	2,546,463	21
Miscellaneous Credits to Surplus (434)	60,032	18,563,354	22
Miscellaneous Debits to Surplus--Debit (435)	0	18,563,354	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	61,030	49,400	25
Total Unappropriated Earned Surplus End of Year (216)	19,195,910	17,297,012	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,340,556		3,340,556	1
Total (Acct. 400):	3,340,556	0	3,340,556	
Operation and Maintenance Expense (401-402):				
Derived	1,717,845		1,717,845	2
Total (Acct. 401-402):	1,717,845	0	1,717,845	
Depreciation Expense (403):				
Derived	433,444		433,444	3
Total (Acct. 403):	433,444	0	433,444	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	559,505		559,505	5
Total (Acct. 408):	559,505	0	559,505	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	629,762	0	629,762	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	19,969	0	19,969	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
SPECIAL ASSESSMENT INTEREST	38,244	0	38,244 12
Total (Acct. 419):	58,213	0	58,213
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	1,624,131	1,624,131 13
NONE	0	0	0 14
Total (Acct. 421):	0	1,624,131	1,624,131
TOTAL OTHER INCOME:	58,213	1,624,131	1,682,344

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(47,597)	██████████	(47,597) 15
NONE	0	0	0 16
Total (Acct. 425):	(47,597)	0	(47,597)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	302,700	302,700 17
NONE	0	0	0 18
Total (Acct. 426):	0	302,700	302,700
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(47,597)	302,700	255,103

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	██████████	0 19
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF ISSUANCE EXPENSE	10,984	██████████	10,984 20
Total (Acct. 428):	10,984	0	10,984
Amortization of Premium on Debt--Cr. (429):			
AMORTIZATION OF PREMIUM	1,862	██████████	1,862 21
Total (Acct. 429):	1,862	0	1,862
Interest on Debt to Municipality (430):			
Derived	147,985	██████████	147,985 22
Total (Acct. 430):	147,985	0	147,985

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	157,107	0	157,107
NET INCOME:	578,465	1,321,431	1,899,896
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(4,847,933)	22,144,945	17,297,012 25
Total (Acct. 216):	(4,847,933)	22,144,945	17,297,012
Balance Transferred from Income (433):			
Derived	578,465	1,321,431	1,899,896 26
Total (Acct. 433):	578,465	1,321,431	1,899,896
Miscellaneous Credits to Surplus (434):			
DUERSON FOODS BACK BILL OF 2004 WATER USAGE	60,032	0	60,032 27
Total (Acct. 434):	60,032	0	60,032
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
TRANSFER OF TOWER LEASE REVENUE TO REC PLEX	61,030	0	61,030 30
Total (Acct. 439)--Debit:	61,030	0	61,030
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(4,270,466)	23,466,376	19,195,910

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,340,556	0	0	0	3,340,556	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	3,340,556	0	0	0	3,340,556	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	232,904		232,904	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	46,030		46,030	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			0	19
Total Payroll	278,934	0	278,934	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	6	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	46,596,662	44,463,567	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	6,273,754	5,504,878	2
Net Utility Plant	40,322,908	38,958,689	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,003,519	1,046,781	6
Special Funds (125)	0	0	7
Total Other Property and Investments	1,003,519	1,046,781	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	949,030	457,991	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	406,195	308,714	11
Other Accounts Receivable (143)	4,463	20,658	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	115,003	115,619	14
Materials and Supplies (150)	21,600	13,850	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,496,291	916,832	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	73,138	79,169	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	73,138	79,169	
Total Assets and Other Debits	42,895,856	41,001,471	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	18,503,165	18,069,625	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	19,195,910	17,297,012	23
Total Proprietary Capital	37,699,075	35,366,637	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	3,602,491	4,012,074	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,602,491	4,012,074	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	186,520	164,013	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	1,653	1,254	31
Interest Accrued (237)	23,988	26,773	32
Other Current and Accrued Liabilities (238)	29,520	18,234	33
Total Current and Accrued Liabilities	241,681	210,274	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	15,852	15,645	34
Customer Advances for Construction (252)	480,003	492,490	35
Other Deferred Credits (253)	856,754	904,351	36
Total Deferred Credits	1,352,609	1,412,486	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	42,895,856	41,001,471	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	44,463,567	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	22,383,655	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	24,197,328	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	15,679				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	46,596,662	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	4,495,519	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,778,235	0	0	0	13
Total Accumulated Provision	6,273,754	0	0	0	
Net Utility Plant	40,322,908	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	4,029,343				4,029,343	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	433,444				433,444	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	23,397				23,397	6
Accruals charged other						7
accounts (specify):						8
CONSTRUCTION CREW OVERHE/	22,250				22,250	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	479,091	0	0	0	479,091	16
Debits during year						17
Book cost of plant retired	12,915				12,915	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	12,915	0	0	0	12,915	25
Balance end of year (110.1)	4,495,519	0	0	0	4,495,519	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,475,535				1,475,535	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	302,700				302,700	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	302,700	0	0	0	302,700	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	1,778,235	0	0	0	1,778,235	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	21,600	13,850 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	21,600	13,850

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$1,240,000 G.O. REFUNDING (\$207,762 - WATER)	126	428	4,827	1
\$2,445,000 G.O. NOTES (\$409,659.75 - WATER)	1,107	428	1,939	2
\$3,485,000 G.O. NOTES (\$587,000 - WATER)	1,494	428	5,599	3
\$4,320,000 G.O. BONDS (\$758,590 - WATER)	1,785	428	5,356	4
\$4,385,000 NOTES (\$422,000 - WATER)	986	428	6,694	5
\$4,620,000 REFUNDING (\$1,684,452 - WATER)	3,449	428	34,053	6
\$5,535,000 REFUNDING BOND (\$99,840 WATER)	152	428	1,473	7
\$5,655,000 G.O. BONDS (\$1,094,930 - WATER)	1,885	428	13,197	8
Total			73,138	
Unamortized premium on debt (251)				
\$1,240,000 G.O. REFUNDING (\$202,762 - WATER)	53	429	2,016	9
\$4,385,000 NOTES (\$422,000 - WATER)	1,307	429	8,873	10
\$4,620,000 REFUNDING (\$1,684,452 - WATER)	502	429	4,963	11
Total			15,852	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	18,069,625	1
Changes during year (explain):		
7TH AVE WATER MAIN (ADDITIONAL COSTS)	4,649	2
WEST FRONTAGE ROAD WATER - OAKES B (ADDITIONAL COSTS)	15,376	3
WEST FRONTAGE ROAD WATER (STH OF 165)	413,515	4
Balance end of year	<u>18,503,165</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. NOTE - \$4,385 M	10/15/2002	10/01/2012	2.65%	304,145	1
G.O. PROMISSORY NOTE - \$2.445 M	10/01/1997	10/01/2007	4.43%	41,888	2
G.O. REFUNDING BOND - \$5.535 M	03/01/1999	09/01/2015	4.00%	72,042	3
G.O. REFUNDING BONDS - \$4.62	11/18/2003	12/01/2015	2.90%	1,551,874	4
G.O. REFUNDING BONDS - \$5.655M	05/15/1998	12/01/2012	4.40%	645,730	5
G.O. REFUNDING NOTES - \$1.24 M	09/29/2005	10/01/2015	3.56%	207,762	6
G.O. REFUNDING NOTES - \$4.32M	07/15/1998	06/01/2008	4.23%	312,050	7
G.O. NOTE - \$3.485 M	08/01/1999	06/01/2009	4.18%	467,000	8
Total for Account 223				3,602,491	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,254	1
Accruals:		
Charged water department expense	21,076	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>21,076</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	17,085	7
PSC Remainder Assessment	3,592	8
Other (explain):		
NONE		9
Total payments and other debits	<u>20,677</u>	
Balance end of year	<u><u>1,653</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
\$4.32M G.O. NOTE DUE 6/1/2008	1,514	15,411	15,755	1,170	2
\$1.24M G.O. NOTES DUE 10/1/2015		1,908	0	1,908	3
\$2.445M G.O. NOTES DUE 10/01/2007	3,313	10,419	13,249	483	4
\$4.620M G.O. REFUNDING BONDS 12/1/2015	13,226	50,195	51,002	12,419	5
\$5.655M G.O. BONDS DUE 12/1/2012	2,852	33,199	33,489	2,562	6
\$4.385M G.O. NOTE DUE 10/01/2012	2,762	10,794	11,048	2,508	7
\$5.535 G.O. BONDS DUE 9/1/2015	1,109	3,266	3,338	1,037	8
\$3.485 G.O. NOTE DUE 6/1/2009	1,997	22,793	22,889	1,901	9
Subtotal	26,773	147,985	150,770	23,988	
Other Long-Term Debt (224)					
NONE	0			0	10
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	26,773	147,985	150,770	23,988	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	1,003,519	2
Total (Acct. 124):	1,003,519	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	406,195	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	406,195	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
ACCOUNTS RECEIVABLE OTHER	4,463	11
Total (Acct. 143):	4,463	
Receivables from Municipality (145):		
TAX ROLL RECEIVABLE - DELINQUENT WATER & FIRE PROTECTION BILLS	41,437	12
TAX ROLL RECEIVABLE - SPECIAL ASSESSMENT INSTALLMENTS	73,566	13
Total (Acct. 145):	115,003	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	16	
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	17	
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	856,754	18
NONE		19
Total (Acct. 253):	856,754	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	22,119,324	0	0	0	22,119,324	1
Materials and Supplies	17,725	0	0	0	17,725	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	4,262,431	0	0	0	4,262,431	4
Customer Advances for Construction	480,003				480,003	5
Regulatory Liability	880,552	0	0	0	880,552	6
NONE					0	7
Average Net Rate Base	16,514,063	0	0	0	16,514,063	
Net Operating Income	629,762	0	0	0	629,762	8
Net Operating Income as a percent of						
Average Net Rate Base	3.81%	N/A	N/A	N/A	3.81%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	904,351	0	0	0	904,351	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	47,597	0	0	0	47,597	3
Other (specify):					0	4
Balance End of Year	856,754	0	0	0	856,754	

FINANCIAL SECTION FOOTNOTES

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

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

Account 145 - All Tax Roll Receivables including	
Special Assessment Installments	
Principial	\$44,094
Interest	\$29,472
Total	\$73,566
Delinquent Water & Fire Protection Bills including	
Water	\$29,862
Water Penalty	\$ 3,106
Fire Protection	\$ 7,683
Fire Protection Panalty	\$ 786
Total	\$41,437

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	3,256,820	2,807,454	1
Total Sales of Water	3,256,820	2,807,454	
Other Operating Revenues			
Forfeited Discounts (470)	15,808	11,173	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	61,030	49,400	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,898	5,265	6
Total Other Operating Revenues	83,736	65,838	
Total Operating Revenues	3,340,556	2,873,292	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	1,170,662	899,028	7
Pumping Expenses (620-625)	120,164	67,469	8
Water Treatment Expenses (630-635)	0	0	9
Transmission and Distribution Expenses (640-655)	162,862	159,326	10
Customer Accounts Expenses (901-904)	8,878	8,922	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	255,279	230,637	13
Total Operation and Maintenance Expenses	1,717,845	1,365,382	
Other Operating Expenses			
Depreciation Expense (403)	433,444	417,375	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	559,505	566,269	16
Total Other Operating Expenses	992,949	983,644	
Total Operating Expenses	2,710,794	2,349,026	
NET OPERATING INCOME	629,762	524,266	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	19	545	8,120	2
Industrial				3
Total Unmetered Sales to General Customers (460)	19	545	8,120	
Metered Sales to General Customers (461)				
Residential	3,306	263,174	1,284,414	4
Commercial	134	101,885	379,277	5
Industrial	70	284,625	905,469	6
Total Metered Sales to General Customers (461)	3,510	649,684	2,569,160	
Private Fire Protection Service (462)	101		39,283	7
Public Fire Protection Service (463)	5,914		578,222	8
Other Sales to Public Authorities (464)	22	14,605	62,035	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	9,566	664,834	3,256,820	

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)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	578,222	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	578,222	
Forfeited Discounts (470):		
Customer late payment charges	15,808	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	15,808	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
SPRINT CELL TOWER LEASE ON TOP OF WATER TOWER LOCATED AT 5726 104TH AVE	15,000	8
SPRINT CELL TOWER LEASE ON TOP OF WATER TOWER LOCATED AT 9201 WILMOT RD	15,900	9
VERIZON CELL TOWER LEASE ON TOP OF WATER TOWER LOCATED AT 5726 104TH AVE	15,000	10
NEXTEL CELL TOWER LEASE ON TOP OF SHERIDAN RD WATER RESERVOIR	15,130	11
Total Rents from Water Property (472)	61,030	
Interdepartmental Rents (473):		
NONE		12
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,731	13
Other (specify): MISCELLANEOUS	2,167	14
Total Other Water Revenues (474)	6,898	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	1,170,662	899,028	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	1,170,662	899,028	
PUMPING EXPENSES			
Operation Labor (620)	19,028	12,665	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	86,203	53,287	7
Operation Supplies and Expenses (623)	2,659	978	8
Maintenance of Pumping Plant (625)	12,274	539	9
Total Pumping Expenses	120,164	67,469	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses		0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	66,309	63,806	14
Operation Supplies and Expenses (641)	29,566	27,583	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,785	4,915	16
Maintenance of Mains (651)	23,149	19,938	17
Maintenance of Services (652)	10,775	23,117	18
Maintenance of Meters (653)	8,923	7,160	19
Maintenance of Hydrants (654)	19,224	11,700	20
Maintenance of Other Plant (655)	1,131	1,107	21
Total Transmission and Distribution Expenses	162,862	159,326	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	7,763	8,018	22
Accounting and Collecting Labor (902)	0	0	23
Supplies and Expenses (903)	1,115	904	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	8,878	8,922	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	92,443	91,245	27
Office Supplies and Expenses (921)	14,596	16,830	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	58,878	45,330	30
Property Insurance (924)	9,148	10,125	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	71,356	55,712	33
Regulatory Commission Expenses (928)	0	560	34
Miscellaneous General Expenses (930)	1,312	524	35
Transportation Expenses (933)	7,546	10,311	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	255,279	230,637	
Total Operation and Maintenance Expenses	1,717,845	1,365,382	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		543,019	552,256	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,591	4,609	2
Net property tax equivalent		538,428	547,647	
Social Security		17,485	15,980	3
PSC Remainder Assessment		3,592	2,642	4
Other (specify): NONE			0	5
Total tax expense		559,505	566,269	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kenosha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200462				3
County tax rate	mills		4.692245				4
Local tax rate	mills		3.536217				5
School tax rate	mills		8.717893				6
Voc. school tax rate	mills		1.421282				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.568099				10
Less: state credit	mills		1.014173				11
Net tax rate	mills		17.553926				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.536217				14
Combined School Tax Rate	mills		10.139175				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.675392				17
Total Tax Rate	mills		18.568099				18
Ratio of Local and School Tax to Total	dec.		0.736499				19
Total tax net of state credit	mills		17.553926				20
Net Local and School Tax Rate	mills		12.928454				21
Utility Plant, Jan. 1	\$	44,463,567	44,463,567				22
Materials & Supplies	\$	13,850	13,850				23
Subtotal	\$	44,477,417	44,477,417				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	44,477,417	44,477,417				26
Assessment Ratio	dec.		0.944341				27
Assessed Value	\$	42,001,848	42,001,848				28
Net Local & School Rate	mills		12.928454				29
Tax Equiv. Computed for Current Year	\$	543,019	543,019				30
Tax Equivalent per 1994 PSC Report	\$	350,518					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	543,019					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,615		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	145,552		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	50,138		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	199,305	0	
PUMPING PLANT			
Land and Land Rights (320)	137,058		12
Structures and Improvements (321)	2,656,281		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	449,806	10,255	17
Diesel Pumping Equipment (326)	217,282		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	3,460,427	10,255	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,615	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			145,552	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			50,138	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	199,305	
PUMPING PLANT				
Land and Land Rights (320)			137,058	12
Structures and Improvements (321)			2,656,281	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			460,061	17
Diesel Pumping Equipment (326)			217,282	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	3,470,682	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	341,829		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	5,808,745		26
Transmission and Distribution Mains (343)	7,151,339	367,116	27
Fire Mains (344)	0		28
Services (345)	1,000,857	2,754	29
Meters (346)	752,097	55,613	30
Hydrants (348)	1,530,419	74,917	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	16,585,286	500,400	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	814,811		34
Office Furniture and Equipment (391)	52,317		35
Computer Equipment (391.1)	84,921		36
Transportation Equipment (392)	129,727	26,402	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	48,211		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	93,203		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	386,785	4,520	44
Other Tangible Property (399)	0		45
Total General Plant	1,609,975	30,922	
Total utility plant in service directly assignable	21,854,993	541,577	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	21,854,993	541,577	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			341,829 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			5,808,745 26
Transmission and Distribution Mains (343)			7,518,455 27
Fire Mains (344)			0 28
Services (345)			1,003,611 29
Meters (346)			807,710 30
Hydrants (348)			1,605,336 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	17,085,686
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			814,811 34
Office Furniture and Equipment (391)			52,317 35
Computer Equipment (391.1)			84,921 36
Transportation Equipment (392)	12,915		143,214 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			48,211 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			93,203 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			391,305 44
Other Tangible Property (399)			0 45
Total General Plant	12,915	0	1,627,982
Total utility plant in service directly assignable	12,915	0	22,383,655
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	12,915	0	22,383,655

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	31,858		12
Structures and Improvements (321)	313,897		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	33,682		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	379,437	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			31,858 12
Structures and Improvements (321)			313,897 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			33,682 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	379,437
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	31,858		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	581,753		26
Transmission and Distribution Mains (343)	17,933,498	1,075,529	27
Fire Mains (344)	0		28
Services (345)	2,591,753	294,736	29
Meters (346)	0		30
Hydrants (348)	1,074,596	234,168	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	22,213,458	1,604,433	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	22,592,895	1,604,433	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	22,592,895	1,604,433	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			31,858 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			581,753 26
Transmission and Distribution Mains (343)			19,009,027 27
Fire Mains (344)			0 28
Services (345)			2,886,489 29
Meters (346)			0 30
Hydrants (348)			1,308,764 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	23,817,891
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	24,197,328
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	24,197,328

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January	44,747			44,747	1
February	40,119			40,119	2
March	45,209			45,209	3
April	40,994			40,994	4
May	50,272			50,272	5
June	79,072			79,072	6
July	91,082			91,082	7
August	87,098			87,098	8
September	69,604			69,604	9
October	56,018			56,018	10
November	48,164			48,164	11
December	45,425			45,425	12
Total annual pumpage	697,804	0	0	697,804	
Less: Water sold				664,834	13
Volume pumped but not sold				32,970	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				353	16
Volume related to equipment/system malfunction				21,712	17
Non-utility volume NOT included in water sales				827	18
Total volume not sold but accounted for				22,892	19
Volume pumped but unaccounted for				10,078	20
Percent of water lost				1%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,212	24
Date of maximum: 7/11/2005					25
Cause of maximum:					26
Increased summer time demand due to drought					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,116	27
Date of minimum: 3/26/2005					28
Total KWH used for pumping for the year				1,064,840	29
If water is purchased: Vendor Name: Kenosha Water Utility					30
Point of Delivery: 2 DELIEVERY POINTS AT 7TH AVE, WITH 4 STANDBY DELIEVERY PC					31

SOURCES OF WATER SUPPLY - GROUND WATERS

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

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.000	0	0	0	0	0	0	1
M	D	1.250	0	0	0	0	0	0	2
M	D	1.500	0	0	0	0	0	0	3
M	D	2.000	0	0	0	0	0	0	4
M	D	3.000	0	0	0	0	0	0	5
M	D	6.000	10,932	0	0	5,446	16,378	6	6
P	D	6.000	2,085	80	0	4,847	7,012	7	7
M	D	8.000	16,362	0	0	8,031	24,393	8	8
P	D	8.000	141,904	14,595	0	4,926	161,425	9	9
M	D	10.000	18	0	0	(18)	0	10	10
P	D	10.000	400	0	0	(400)	0	11	11
M	D	12.000	41,809	0	0	(8,985)	32,824	12	12
P	D	12.000	135,771	11,109	0	(1,598)	145,282	13	13
M	T	16.000	26,975	0	0	(1,935)	25,040	14	14
P	T	16.000	84,511	0	0	11,115	95,626	15	15
M	T	20.000	4,577	0	0	(4,577)	0	16	16
P	T	20.000	725	0	0	4,251	4,976	17	17
M	T	24.000	6,194	0	0	55	6,249	18	18
P	S	24.000	21,809	0	0	525	22,334	19	19
M	S	30.000	14,062	0	0	(53)	14,009	20	20
Total Within Municipality			508,134	25,784	0	21,630	555,548		
Total Utility			508,134	25,784	0	21,630	555,548		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	231	0	0	0	231		1
M	1.000	2,950	36	0	0	2,986	231	2
P	1.000		2			2		3
P	1.250		15			15		4
M	1.250		40			40		5
M	1.500	331	0	0	0	331	25	6
M	2.000	18	15	0	0	33		7
M	3.000	3	0	0	0	3		8
M	4.000	5	5	0	0	10		9
M	6.000	1	8	0	0	9		10
P	6.000	80	23	0	0	103	14	11
P	8.000	40	0	0	0	40	6	12
M	8.000	11	5	0	0	16		13
P	10.000	1	0	0	0	1		14
M	12.000	1	0	0	0	1		15
P	12.000	2	0	0	0	2		16
Total Utility		3,674	149	0	0	3,823	276	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,367	125	0	0	1,492	143	1
0.750	1,815	323	0	0	2,138	91	2
1.000	33	13	0	0	46	6	3
1.500	31	12	0	0	43	8	4
2.000	95	0	0	0	95	10	5
3.000	17	0	0	0	17	17	6
4.000	17	0	0	0	17	11	7
6.000	5	0	0	0	5	4	8
Total:	3,380	473	0	0	3,853	290	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,420	21	0	2	0	49	1,492	1
0.750	2,065	31	1	3	0	38	2,138	2
1.000	28	14	0	0	0	4	46	3
1.500	3	18	5	6	0	11	43	4
2.000	0	41	43	9	0	2	95	5
3.000	0	6	9	2	0	0	17	6
4.000	0	3	11	2	0	1	17	7
6.000	0	3	1	0	0	1	5	8
Total:	3,516	137	70	24	0	106	3,853	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,209	71		(110)	1,170	2
Total Fire Hydrants	1,209	71	0	(110)	1,170	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	1,154
Number of distribution system valves end of year:	1,346
Number of distribution valves operated during year:	600

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

601 Purchased Water - Wholesale water rates were increased 23% by Kenosha Water Utility in January, 2005. Also 36 million more gallons of water purchased due to hot, dry summer and increase in customer base.

602 Operation Labor - 8% increase in wages (\$875); increase of 262 hours due to the Sheridan Road Booster Station, a new booster station that came on line September 2004.

622 Fuel purchased for pumping - Sheridan Road Booster Station came on line in September 2004, so 2004 only reflects 4 months compared to 12 months for 2005.

625 Maintenance of Pumping Plant - Recondition Pump (Roedel, D'alessandro, Mason - \$11,522)

652 Maintenance of Services - 2004 - Water service break that was done by a Riley Management Group. We initially thought it was not our, so the business contracted for repair at a cost higher than we could have done it for.

654 Maintenance of Hydrants - More full-time hours spend fixing and maintaining hydrants. Also repair of automobile damage to a couple hydrants.

923 Outside Services Employed - Consulting services in 2004 for water rate increase, none in 2005 (-\$11,190) offset by increase engineering in 2005 for water distribution model and water tower upgrades (\$10,445) and leak detection in 2005, not in 2004 (\$11,000).

926 Employee Pensions & Benefits - Increase in retirement and health insurance rates

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

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

Financed and contributed by TID
6,823 West Frontage Road (South of 165)

Special Assessed, actual cost per foot
495 26th Ave Water (S of 119th St)
1,420 93rd St Water (39th Ave)
140 Springbrook Road Water
60 Vicinity of 905 95th St
110 8400 42nd Avenue Water

Subdivision Contributed
343 60th Ave Cul De Sac
6,245 Arbor Ridge
4,000 Whispering Knoll
939 Hideaway Homes
5,129 Creekside Crossing

Operating Cash
80 8589 113th Avenue

Explain all reported Adjustments.

An inventory was done of the total water system. The adjustments are what was needed to match actual physical main inventory.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Special Assessed, actual cost for all services divided by number of services
5 26th Ave Water (South of 119th St)
10 93rd St Water (39th Ave)
1 5222 Springbrook Road Water
1 Vicinity of 905 95th St Water
1 8400 42nd Ave Water

Subdivision Contributions
2 60th Ave Cul De Sac
33 Arbor Ridge
40 Whispering Knoll
17 Hideway Homes
38 Creekside Crossing

Operating Cash
1 8589 113th Avenue

Meters (Page W-19)

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

To test all smaller meters every 10 years and replace meters only when broken or not able to be calibrated.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

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

Yes, station meters are being tested every year.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

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

Explain all reported Adjustments.

A physical inventory of our total water system was taken and mapped. This adjustment is necessary to match to the physical hydrant inventory.
