



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF SOMERS WATER UTILITY

Principal Office: 7511 12TH ST
P.O. BOX 197
SOMERS, WI 53171

For the Year Ended: DECEMBER 31, 2001

**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: TOWN OF SOMERS WATER UTILITY

Utility Address: 7511 12TH ST
P.O. BOX 197
SOMERS, WI 53171

When was utility organized? 1/1/1993

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS JEAN M. ANDERSON

Title: FINANCIAL MANAGER

Office Address: TOWN OF SOMERS

7511 12ST STREET

P.O. BOX 197

SOMERS, WI 53171

Telephone: (262) 859 - 2822

Fax Number: (262) 859 - 2331

E-mail Address: jandersonsomers@yahoo.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: CAROL FISCHER

Title: TOWN CHAIR

Office Address:

535 1ST STREET

RACINE, WI 53403

Telephone: (262) 859 - 2822

Fax Number: (262) 859 - 2331

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: KATHY HOPPE

Title: CPA

Office Address: HOPPE & ORENDORFF
3916 67TH STREET
KENOSHA, WI 53142

Telephone: (262) 657 - 7716

Fax Number: (262) 657 - 6191

E-mail Address:

Date of most recent audit report: 4/10/2001

Period covered by most recent audit: DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR. WILLIAM MORRIS

Title: TOWN ADMINISTRATOR

Office Address:
7511 12 STR
P.O. BOX 197
SOMERS, WI 53171

Telephone: (262) 859 - 2822

Fax Number: (262) 859 - 2331

E-mail Address:

Name: MRS. KAY GOERGEN

Title: TOWN CLERK/TREASURER

Office Address: TOWN OF SOMERS
P.O. BOX 197
SOMERS, WI 53171

Telephone: (262) 859 - 2822

Fax Number: (262) 859 - 2332

E-mail Address:

Name of utility commission/committee: SOMERS WATER UTILITY COMMISSION

Names of members of utility commission/committee:

- MR WILLIAM F. CANTWELL, SUPERVISOR
- MS CAROL FISCHER, TOWN CHAIRMAN
- MR BENJAMIN HARBACH, SUPERVISOR
- MR LARRY HARDING, SUPERVISOR
- MR VERN WIENKE, SUPERVISOR

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an

IDENTIFICATION AND OWNERSHIP

outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

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

Firm Name: KENOSHA WATER UTILITY
4401 GREENBAY RD
KENOSHA, WI 53142

Contact Person: MS CATHY BRNAK
Title: FINANCIAL MANAGER
Telephone: (262) 653 - 4300
Fax Number: (262) 653 - 4320

E-mail Address:

Contract/Agreement beginning-ending dates: 2/27/1990 12/31/2999

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

kenosha water utility provides somers water utility with water

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	425,649	374,146	1
Operating Expenses:			
Operation and Maintenance Expense (401)	354,888	318,072	2
Depreciation Expense (403)	48,454	47,170	3
Amortization Expense (404)	0	0	4
Taxes (408)	4,837	4,651	5
Total Operating Expenses	408,179	369,893	
Net Operating Income	17,470	4,253	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	17,470	4,253	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	11,362	6,392	9
Miscellaneous Nonoperating Income (421)	4,152	732	10
Total Other Income	15,514	7,124	
Total Income	32,984	11,377	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	32,984	11,377	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	7,561	18,238	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	1,974	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	9,535	18,238	
Net Income	23,449	(6,861)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	515,134	536,183	19
Balance Transferred from Income (433)	23,449	(6,861)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	14,188	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	538,583	515,134	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INCOME ON DEPOSIT	70	4
SPECIAL ASSESSMENT INTEREST	5,692	5
RECOVERED DEFERRED SPECIAL ASSESSMENT	5,600	6
Total (Acct. 419):	11,362	
Miscellaneous Nonoperating Income (421):		
SETTLEMENT BILL FOR WATER MAIN BREAK AND REPAIR	3,500	7
HYDRANT METER DEPOSIT PERMIT FEE	420	8
REFUND OVERPAID INVOICE SUPPLIES	232	9
Total (Acct. 421):	4,152	
Miscellaneous Amortization (425):		
NONE	0	10
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	11
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	12
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	13
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	15
Total (Acct. 439)--Debit:	0	

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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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	425,649	0	0	0	425,649	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	425,649	0	0	0	425,649	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,238,812	3,032,150	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	402,224	354,250	2
Net Utility Plant	2,836,588	2,677,900	
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)	84,656	71,136	6
Special Funds (125)	0	0	7
Total Other Property and Investments	84,656	71,136	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	9,424	(3,159)	8
Temporary Cash Investments (132)	1,131	1,082	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	116,845	91,681	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	30,367	46,396	14
Materials and Supplies (150)	17,219	17,033	15
Prepayments (165)	1,762	2,042	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	176,748	155,075	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,097,992	2,904,111	

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)	53,378	53,378	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	538,583	515,134	23
Total Proprietary Capital	591,961	568,512	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	129,517	189,581	26
Total Long-Term Debt	129,517	189,581	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	339,984	0	27
Accounts Payable (232)	21,103	69,215	28
Payables to Municipality (233)	0	67,292	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,977	7,284	32
Other Current and Accrued Liabilities (238)	1,198	0	33
Total Current and Accrued Liabilities	367,262	143,791	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	2,975	36
Total Deferred Credits	0	2,975	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,009,252	1,999,252	38
Total Liabilities and Other Credits	3,097,992	2,904,111	

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)	
Plant Accounts:					
Utility Plant in Service (100)	2,965,471	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	600				5
Construction Work in Progress (395)	272,741				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	3,238,812	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	402,224	0	0	0	9
Total Accumulated Provision	402,224	0	0	0	
Net Utility Plant	2,836,588	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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	354,250				354,250	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	48,454				48,454	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	48,454	0	0	0	48,454	13
Debits during year						14
Book cost of plant retired	480				480	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	480	0	0	0	480	19
Balance End of Year	402,224	0	0	0	402,224	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

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		0	1
Other (specify):					
NONE	0	0		0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	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	0	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
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	17,219	17,033
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	17,219	17,033

**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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

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	53,378	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>53,378</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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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)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN #9001	04/07/1997	03/15/2003	5.00%	50,090	1
STATE TRUST FUND LOAN #9007	01/06/1999	03/15/2003	5.25%	63,662	2
STATE TRUST FUND LOAN #9002	06/30/1993	03/15/2003	5.00%	15,765	3
Total for Account 224				129,517	
Notes Payable (231)					
NOTE FROM KR SEWER DISTRICT	07/24/2001	06/30/2002	5.50%	339,984	4
Total for Account 231				339,984	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	4,837	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>4,837</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,380	7
PSC Remainder Assessment	457	8
Other (explain):		
NONE		9
Total payments and other debits	<u>4,837</u>	
Balance end of year	<u><u>0</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)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOANS	7,284	7,561	9,868	4,977	3
Subtotal	7,284	7,561	9,868	4,977	
Notes Payable (231)					
NOTE FROM KR SEWER DISTRICT	0	1,974	1,974	0	4
Subtotal	0	1,974	1,974	0	
Total	7,284	9,535	11,842	4,977	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,999,252	0	0	0	0	1,999,252	1
Add credits during year:							
For Services	10,000					10,000	2
For Mains	0					0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,009,252	0	0	0	0	2,009,252	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

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	84,656	2
Total (Acct. 124):	84,656	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	116,845	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	116,845	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	26,100	12
DUE FROM GENERAL FUND-CORRECT EXPENSE POSTING	4,267	13
Total (Acct. 145):	30,367	
Prepayments (165):		
PREPAID EXPENSE	1,762	14
Total (Acct. 165):	1,762	
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)
<hr/>	
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0
<hr/>	

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 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	2,960,803	0	0	0	2,960,803	1
Materials and Supplies	17,126	0	0	0	17,126	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	378,237	0	0	0	378,237	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,004,252	0	0	0	2,004,252	6
Other (specify):						
NONE					0	7
Average Net Rate Base	595,440	0	0	0	595,440	
Net Operating Income	17,470	0	0	0	17,470	8
Net Operating Income as a percent of Average Net Rate Base						
	2.93%	N/A	N/A	N/A	2.93%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	53,378	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	526,858	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	580,236	
Net Income		
Net Income	23,449	5
 Percent Return on Proprietary Capital	 4.04%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

2. Leaseholder changes.

3. Extensions of service.

10 connections on existing water mains

4. Estimated changes in revenues due to rate changes.

Most recent rate order increased rates by 3%. Effective September 4, 2001

5. Obligations incurred or assumed, excluding commercial paper.

Note from KR Sewer District to cover cash flow problem

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

Public Fire Protection was recalculated for 1998, 1999, 2000. \$9782 additional revenue was recognized as a one time revenue in 2001

Due to General Fund - Estimated cost of insurance and posting adjusted. Too much was booked to the Water Fund.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

KR Sewer Utility has advanced the Somers Water Utility operating cash. A note was issued July 21, 2001 with interest not to exceed 5.5%. The Utility currently is matching the interest that the money would have earned while on deposit with LGIP. Somers Water Utility will most likely be seeking a rate case review this upcoming year.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: J Anderson [mailto:jandersonsomers@yahoo.com]
Sent: Thursday, September 12, 2002 3:17 PM
To: Peter Leege
Subject:

Dear Mr. Leege:

2001 Analytical Review
DWCCA-5545-PJL

In answer to your questions regarding our 2001 Annual
Water Utility Report:

- 1. As of 2002, all meters now are also being used by the sewer utility and will be charged 1/2 of the expense that they generate.
- 2. page W-5 footnote is regarding account #620 I charge the electric and gas to this account for our meter pits.
- 3 Line 8, other local tax, is the levy for the sewer utility district #1.
- 4. I will remember to apply revenue to expense accounts when it pertains to a specific expense.
- 5. You stated that Net Utility Plant Schedule, page F-4 (do you mean F-6) should be used from now on for the property tax equivalent schedule. I will make a note to do so.

Thank you for your assistance in the past and future.

Sincerely,

Jean Anderson
Financial Manager

Somers Water Utility

September 9, 2002

Mrs. Jean M. Anderson, Financial Manager
Town of Somers Water Utility
P.O. Box 197
7511 12th Street
Somers, WI 53171-0197

2001 Analytical Review DWCCA-5545-PJL

FINANCIAL SECTION FOOTNOTES

Dear Mrs. Anderson:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. During our review, we noted that that the utility did not report any depreciation expense on meters charged to sewer, (Account 110), return on net investment in meters charged to sewer department, (Account 474), or local and school tax equivalent on meters charged to sewer department, (Account 408). If a sewer department uses the water meter to measure sewer volume for purposes of charging for sewer service, the water utility must charge the sewer department for its share of water meter costs. See section 4, pages 10 and 11 of the Water Utility Reference Manual (enclosed). Please confirm that the sewer department does not use the water meter to measure sewer volume, or, if the sewer department is using the water meter, please confirm that your utility will begin to allocate the water meter costs on your 2002 books.

2. Please explain which account the footnote to page W-5 refers to.

3. As directed in the head notes of the Property Tax Equivalent schedule on page W-7, please provide an explanation of the Other Tax Rate - Local or line 8.

4. Please note the following in regard to Account 421, Miscellaneous Non-operating Income on page F-2:

- A) For both the \$3,500 described as "SETTLEMENT BILL FOR WATER MAIN BREAK AND REPAIR" and the \$232 described as "REFUND OVERPAID INVOICE SUPPLIES", in the future these items should be credited to the account originally charged.
- B) For the \$420 described as "HYDRANT METER DEPOSIT PERMIT FEE", in the future this item should be recorded in Account 474, Other Water Revenues.

5. During our review, we noted that the amount reported for "Utility Plant, Jan. 1" on the Property Tax Equivalent schedule, page W-7, is incorrect. The plant amount should include construction work in progress (see schedule headnote No. 4) as well as property held for future use. The correct amount should come from the prior year's Net Utility Plant schedule, page F-4. Please follow this procedure in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

FINANCIAL SECTION FOOTNOTES

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\5545
Somers.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	424,244	1
Total Sales of Water	424,244	
Other Operating Revenues		
Forfeited Discounts (470)	1,368	2
Other Water Revenues (474)	37	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,405	
Total Operating Revenues	425,649	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	266,222	5
General Operating Expenses (680-690)	88,666	6
Total Operation and Maintenance Expenses	354,888	
Other Operating Expenses		
Depreciation Expense (403)	48,454	7
Amortization Expense (404)	0	8
Taxes (408)	4,837	9
Total Other Operating Expenses	53,291	
Total Operating Expenses	408,179	
NET OPERATING INCOME	17,470	

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	12	1	1,416	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	12	1	1,416	
Metered Sales to General Customers (461)				
Residential	738	52,621	163,141	4
Commercial	72	41,619	108,975	5
Industrial				6
Total Metered Sales to General Customers (461)	810	94,240	272,116	
Private Fire Protection Service (462)	13		4,500	7
Public Fire Protection Service (463)	1		75,056	8
Other Sales to Public Authorities (464)	9	30,164	71,156	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	845	124,405	424,244	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

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)	65,274	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):		
PUBLIC FIRE PROTECTION/BACK BILLED FOR ERROR	9,782	4
Total Public Fire Protection Service (463)	75,056	
Forfeited Discounts (470):		
Customer late payment charges	1,368	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,368	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
MISC OPERATING REVENUE	37	8
Total Other Water Revenues (474)	37	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	24,737	1
Purchased Water (610)	198,113	2
Fuel or Power Purchased for Pumping (620)	1,029	3
Chemicals (630)		4
Supplies and Expenses (640)	12,039	5
Repairs of Water Plant (650)	26,805	6
Transportation Expenses (660)	3,499	7
Total Plant Operation and Maintenance Expenses	266,222	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	33,676	8
Office Supplies and Expenses (681)	16,112	9
Outside Services Employed (682)	3,703	10
Insurance Expense (684)	2,714	11
Employees Pensions and Benefits (686)	32,125	12
Regulatory Commission Expenses (688)	46	13
Miscellaneous General Expenses (689)	290	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	88,666	
Total Operation and Maintenance Expenses	354,888	

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)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		4,380	3
PSC Remainder Assessment		457	4
Other (specify): NONE			5
Total tax expense		4,837	

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, 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		0.210950				3
County tax rate	mills		5.569630				4
Local tax rate	mills		2.995840				5
School tax rate	mills		9.811640				6
Voc. school tax rate	mills		1.708060				7
Other tax rate - Local	mills		0.999070				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.295190				10
Less: state credit	mills		1.440290				11
Net tax rate	mills		19.854900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.995840				14
Combined School Tax Rate	mills		11.519700				15
Other Tax Rate - Local	mills		0.999070				16
Total Local & School Tax	mills		15.514610				17
Total Tax Rate	mills		21.295190				18
Ratio of Local and School Tax to Total	dec.		0.728550				19
Total tax net of state credit	mills		19.854900				20
Net Local and School Tax Rate	mills		14.465287				21
Utility Plant, Jan. 1	\$	2,956,136	2,956,136				22
Materials & Supplies	\$	17,032	17,032				23
Subtotal	\$	2,973,168	2,973,168				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,973,168	2,973,168				26
Assessment Ratio	dec.		0.947428				27
Assessed Value	\$	2,816,863	2,816,863				28
Net Local & School Rate	mills		14.465287				29
Tax Equiv. Computed for Current Year	\$	40,747	40,747				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	27,625		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	27,625	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)	543,828	0	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	543,828	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	3,667		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			27,625	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	27,625	
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	0	543,828	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	543,828	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	0	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			3,667	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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			
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,733,051		27
Fire Mains (344)	0		28
Services (345)	257,332	584	29
Meters (346)	99,162	7,236	30
Hydrants (348)	266,942	1,995	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,360,154	9,815	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	4,937		34
Office Furniture and Equipment (372)	9,284		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	7,034		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	3,274		39
Total General Plant	24,529	0	
Total utility plant in service directly assignable	2,956,136	9,815	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,956,136	9,815	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,733,051 27
Fire Mains (344)			0 28
Services (345)			257,916 29
Meters (346)	0		106,398 30
Hydrants (348)	480		268,457 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	480	0	2,369,489
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			4,937 34
Office Furniture and Equipment (372)			9,284 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			7,034 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			3,274 39
Total General Plant	0	0	24,529
Total utility plant in service directly assignable	480	0	2,965,471
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	480	0	2,965,471

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	9,709			9,709	1
February	9,499			9,499	2
March	8,734			8,734	3
April	10,912			10,912	4
May	9,561			9,561	5
June	16,425			16,425	6
July	16,735			16,735	7
August	14,274			14,274	8
September	10,234			10,234	9
October	10,811			10,811	10
November	8,935			8,935	11
December	12,132			12,132	12
Total annual pumpage	137,961	0	0	137,961	
Less: Water sold				124,405	13
Volume pumped but not sold				13,556	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				903	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				903	19
Volume pumped but unaccounted for				12,653	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	23
Date of maximum:					24
Cause of maximum:					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum:					27
Total KWH used for pumping for the year				0	28
If water is purchased: Vendor Name: KENOSHA WATER UTILITY					29
Point of Delivery: VARIOUS POINTS					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

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)
----------------------------------	-----------------------------	-----------------------------	-----------------------------

NONE

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)
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NONE

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	2.000	45	0	0	0	45	1
M	D	3.000	5,661	0	0	0	5,661	2
M	D	6.000	17,411	0	0	0	17,411	3
P	D	6.000	2,496	0	0	0	2,496	4
M	D	8.000	21,795	0	0	0	21,795	5
M	S	8.000	4,063	0	0	0	4,063	6
P	D	8.000	7,517	0	0	0	7,517	7
M	D	12.000	20,086	0	0	0	20,086	8
P	S	12.000	2,098	0	0	0	2,098	9
M	D	16.000	250	0	0	0	250	10
M	S	16.000	758	0	0	0	758	11
M	S	18.000	50	0	0	0	50	12
M	D	24.000	1,369	0	0	0	1,369	13
M	S	30.000	140	0	0	0	140	14
Total Within Municipality			83,739	0	0	0	83,739	
M	D	8.000	216	0	0	0	216	15
P	T	8.000	839	0	0	0	839	16
Total Outside of Municipality			1,055	0	0	0	1,055	
Total Utility			84,794	0	0	0	84,794	

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)	
M	0.750	511	0	0	0	511		1
M	1.000	181	0	0	0	181		2
M	1.500	55	2	0	0	57		3
M	2.000	18	0	0	0	18		4
M	3.000	11	0	0	0	11		5
M	4.000	1	0	0	0	1		6
M	6.000	3	0	0	0	3		7
Total Utility		780	2	0	0	782	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	723	15	11	0	727	5	1
0.750	16	2	0	0	18	5	2
1.000	41	5	3	0	43	2	3
1.500	22	7	0	0	29	2	4
2.000	24	2	3	0	23	2	5
3.000	6	2	1	0	7	0	6
4.000	1	0	0	0	1	0	7
6.000	4	0	0	0	4	2	8
Total:	837	33	18	0	852	18	

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	690	20	0	2	0	15	727	1
0.750	15	2	0	0	0	1	18	2
1.000	27	14	0	1	0	1	43	3
1.500	6	14	0	2	0	7	29	4
2.000	0	18	0	1	0	4	23	5
3.000	0	0	0	1	1	5	7	6
4.000	0	0	0	1	0	0	1	7
6.000	0	2	0	2	0	0	4	8
Total:	738	70	0	10	1	33	852	

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	1				1	1
Within Municipality	163	2	2	0	163	2
Total Fire Hydrants	164	2	2	0	164	
Flushing Hydrants						
	0	0	0	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: 0

Number of distribution system valves end of year: 0

Number of distribution valves operated during year: 0

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

12 new homes being built; 12 temporary permits issued

Other Sales to PA - gallons sold include a recovery of lost revenue from University during 2000 and 2001

Water Operation & Maintenance Expenses (Page W-05)

This expense is the charge to operate our meter pits. Both gas and electric are booked into this account.(Account 620)

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

RESOLUTION PASSED BY TOWN BOARD, WAIVING TAX FOR WATER UTILITY. DATED 12/9/1997 RESOLUTION #97-23

Per review response:

Line 8, other local tax, is the levy for the sewer utility district #1.

Water Utility Plant in Service (Page W-08)

18 meters retired/ sold for scrap in January 2002. Will adjust book value at that time.

Water Services (Page W-16)

Customer paid for the water connection. Established water mains.

Hydrants and Distribution System Valves (Page W-18)

DID NOT TEST HYDRANTS OR DISTRIBUTION SYSTEM VALVES EXCEPT WERE THERE WAS A WATER MAIN BREAK AND WE HAD TO TURN OFF THE WATER TO AN AREA. Hydrants and valves are scheduled to be tested during 2002.
