



3015 (02-02-05)

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, 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: 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: janderson@somers.org

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MS. CAROL FISCHER

Title: TOWN CHAIRMAN

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

Telephone:

Fax Number:

E-mail Address: cfischer@somers.org

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. S.C.
3916 67TH ST
KENOSHA, WI 53142

Telephone: (262) 657 - 7716

Fax Number: (262) 657 - 6191

E-mail Address: Kathyh@handocpas.com

Date of most recent audit report: 12/31/2004

Period covered by most recent audit: 2004

Names and titles of utility management including manager or superintendent:

Name: WILLIAM MORRIS

Title: TOWN ADMINISTRATOR

Office Address:

7511 12 ST
P.O. BOX 197
SOMERS, WI 53171

Telephone: (262) 859 - 2822

Fax Number:

E-mail Address: bmorris@somers.org

Name of utility commission/committee: SOMERS WATER UTILITY COMMISSION

Names of members of utility commission/committee:

- MR ALAN FERBER, SUPERVISOR
- MS CAROL FISCHER, TOWN CHAIRMAN
- MR BENJAMIN HARBACH, SUPERVISOR
- MR MANFRED LOOMIS, 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 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:

IDENTIFICATION AND OWNERSHIP

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

Contact Person: MS CATHY BRNAK
Title: OFFICE 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 wholesale water

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	624,237	492,799	1
Operating Expenses:			
Operation and Maintenance Expense (401)	501,791	366,803	2
Depreciation Expense (403)	35,264	35,502	3
Amortization Expense (404)	0	325	4
Taxes (408)	5,954	5,440	5
Total Operating Expenses	543,009	408,070	
Net Operating Income	81,228	84,729	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	81,228	84,729	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	926	921	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,766	1,982	9
Miscellaneous Nonoperating Income (421)	2,421	667,232	10
Total Other Income	5,113	670,135	
Total Income	86,341	754,864	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(11,010)	(11,010)	11
Other Income Deductions (426)	46,337	45,214	12
Total Miscellaneous Income Deductions	35,327	34,204	
Income Before Interest Charges	51,014	720,660	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,813	8,884	13
Amortization of Debt Discount and Expense (428)	0	487	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	23,813	9,371	
Net Income	27,201	711,289	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,766,180	583,604	19
Balance Transferred from Income (433)	27,201	711,289	20
Miscellaneous Credits to Surplus (434)	0	1,547,064	21
Miscellaneous Debits to Surplus--Debit (435)	0	75,777	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)	2,793,381	2,766,180	

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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	624,237		624,237	1
Total (Acct. 400):	624,237	0	624,237	
Operation and Maintenance Expense (401):				
Derived	501,791		501,791	2
Total (Acct. 401):	501,791	0	501,791	
Depreciation Expense (403):				
Derived	35,264		35,264	3
Total (Acct. 403):	35,264	0	35,264	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	5,954		5,954	5
Total (Acct. 408):	5,954	0	5,954	
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:	81,228	0	81,228	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	926		926	8
Total (Acct. 415-416):	926	0	926	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
LGIP/SOUTHPORT BANK/ SPECIAL ASSESSMENT	1,766	0	1,766	10
Total (Acct. 419):	1,766	0	1,766	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
CONTRACTOR PAY FOR SUPPLIES	2,421	0	2,421 12
Total (Acct. 421):	2,421	0	2,421
TOTAL OTHER INCOME:	5,113	0	5,113

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(11,010)		(11,010) 13
NONE	0	0	0 14
Total (Acct. 425):	(11,010)	0	(11,010)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		46,337	46,337 15
NONE	0	0	0 16
Total (Acct. 426):	0	46,337	46,337
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(11,010)	46,337	35,327

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	23,813		23,813 17
Total (Acct. 427):	23,813	0	23,813
Amortization of Debt Discount and Expense (428):			
NONE	0		0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	23,813	0	23,813
NET INCOME:	73,538	(46,337)	27,201
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	671,914	2,094,266	2,766,180 23
Total (Acct. 216):	671,914	2,094,266	2,766,180
Balance Transferred from Income (433):			
Derived	73,538	(46,337)	27,201 24
Total (Acct. 433):	73,538	(46,337)	27,201
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	745,452	2,047,929	2,793,381

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	926				926	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	926	0	0	0	926	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	624,237	0	0	0	624,237	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	624,237	0	0	0	624,237	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,841,932	4,685,475	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	652,216	575,918	2
Net Utility Plant	4,189,716	4,109,557	
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)	39,845	42,683	6
Special Funds (125)	0	0	7
Total Other Property and Investments	39,845	42,683	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(135,392)	(33,274)	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	166,580	88,582	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	22,784	57,112	14
Materials and Supplies (150)	7,800	7,816	15
Prepayments (165)	20,581	21,490	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	82,353	141,726	
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	4,311,914	4,293,966	

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)	497,245	497,245	21
Appropriated Earned Surplus (215)		10,691	22
Unappropriated Earned Surplus (216)	2,793,381	2,766,180	23
Total Proprietary Capital	3,290,626	3,274,116	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	721,935	749,985	26
Total Long-Term Debt	721,935	749,985	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	41,478	15,212	28
Payables to Municipality (233)	40,791	41,338	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	18,904	2,454	32
Other Current and Accrued Liabilities (238)		1,671	33
Total Current and Accrued Liabilities	101,173	60,675	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	198,180	209,190	36
Total Deferred Credits	198,180	209,190	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,311,914	4,293,966	

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	4,685,475	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 (100.1)	1,926,659	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	2,686,494	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)	600				7
Construction Work in Progress (395)	228,179				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	4,841,932	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)	312,310	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	339,906	0	0	0	12
Total Accumulated Provision	652,216	0	0	0	
Net Utility Plant	4,189,716	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)	282,349				282,349	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	35,264				35,264	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,981				3,981	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	39,245	0	0	0	39,245	16
Debits during year						17
Book cost of plant retired	9,284				9,284	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	9,284	0	0	0	9,284	25
Balance end of year (110.1)	312,310	0	0	0	312,310	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)	293,569				293,569	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	46,337				46,337	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	46,337	0	0	0	46,337	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)	339,906	0	0	0	339,906	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
Other					0	0
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	7,800	7,816
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>7,800</u>	<u>7,816</u>

**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	0	0	0	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	497,245	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>497,245</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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)					
NOTE FROM KR SEWER DISTRICT	07/24/2001	06/30/2021	1.50%	467,785	1
GO DEBT	08/01/2003	08/01/2013	2.93%	254,150	2
Total for Account 224				721,935	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	5,954	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>5,954</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	5,493	7
PSC Remainder Assessment	461	8
Other (explain):		
NONE		9
Total payments and other debits	<u>5,954</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	0			0	3
NOTE FROM KR SEWER DISTRICT	0	16,620		16,620	4
GO DEBT	2,454	7,193	7,363	2,284	5
Subtotal	2,454	23,813	7,363	18,904	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	2,454	23,813	7,363	18,904	

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	39,845	2
Total (Acct. 124):	39,845	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,693	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
ACCRUAL FROM BILLING DONE 1/6/06	158,887	8
Total (Acct. 142):	166,580	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
TAX ROLL SPECIAL ASSESSMENTS	22,784	12
Total (Acct. 145):	22,784	
Prepayments (165):		
INSURANCE	5,484	13
DISCOUNT ON NOTE	3,249	14
PREPAID EXPENSE	11,848	15
Total (Acct. 165):	20,581	
Extraordinary Property Losses (182):		
NONE		16
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		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	40,791	18
Total (Acct. 233):	40,791	
Other Deferred Credits (253):		
Regulatory Liability	198,180	19
NONE		20
Total (Acct. 253):	198,180	

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 (100.1)	1,924,449	0	0	0	1,924,449	1
Materials and Supplies	7,808	0	0	0	7,808	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	297,329	0	0	0	297,329	4
Customer Advances for Construction	0				0	5
Regulatory Liability	203,685	0	0	0	203,685	6
NONE					0	7
Average Net Rate Base	1,431,243	0	0	0	1,431,243	
Net Operating Income	81,228	0	0	0	81,228	8
Net Operating Income as a percent of						
Average Net Rate Base	5.68%	N/A	N/A	N/A	5.68%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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	1.7	1
Electric		2
Gas		3
Sewer		4

**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	209,190	0	0	0	209,190	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	11,010	0	0	0	11,010	3
Other (specify):						
NONE					0	4
Balance End of Year	198,180	0	0	0	198,180	

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

Depreciation Expense on Meters Charged to Sewer has related fields in the Taxes schedule and Other Operating Revenues (Water) schedule. If amounts are reported in any one or two of these three fields, but not all three, please explain.

return on the water meters charged to sewer has been shown in the other operating revenue schedule. It will not show in the Local and School Tax Equivalent because the Town has waived the tax levy for the Water Utility

Balance Sheet End-of-Year Account Balances (Page F-18)

General footnotes

Done

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 145, tax roll receivable
current front foot receivable \$2252.97
delinquent accounts from 2005 \$ 16917.83 and
delinquent account from prior years

Account 233, Payable to Municipality
recognize the van that was purchased \$18,546
recognize the share of pick up truck \$10,257
balance general fund paid bill at year end \$11652.92

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	618,435	488,086	1
Total Sales of Water	618,435	488,086	
Other Operating Revenues			
Forfeited Discounts (470)	1,821	1,294	2
Other Water Revenues (474)	3,981	3,419	3
Total Other Operating Revenues	5,802	4,713	
Total Operating Revenues	624,237	492,799	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	402,829	287,942	4
General Operating Expenses (680-690)	98,962	78,861	5
Total Operation and Maintenance Expenses	501,791	366,803	
Other Operating Expenses			
Depreciation Expense (403)	35,264	35,502	6
Amortization Expense (404)		325	7
Taxes (408)	5,954	5,440	8
Total Other Operating Expenses	41,218	41,267	
Total Operating Expenses	543,009	408,070	
NET OPERATING INCOME	81,228	84,729	

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	14	1	942	1
Commercial	14	3	4,842	2
Industrial				3
Total Unmetered Sales to General Customers (460)	28	4	5,784	
Metered Sales to General Customers (461)				
Residential	840	12,392	236,485	4
Commercial	94	7,814	114,155	5
Industrial				6
Total Metered Sales to General Customers (461)	934	20,206	350,640	
Private Fire Protection Service (462)	21		6,639	7
Public Fire Protection Service (463)	1		118,751	8
Other Sales to Public Authorities (464)	9	7,510	118,908	9
Sales to Irrigation Customers (465)	7	569	14,623	10
Sales for Resale (466)	1	12	3,090	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,001	28,301	618,435	

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)	
RACINE WATER	KR AND 22ND AVE	12	3,090	1
Total		12	3,090	

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)	118,751	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)	118,751	
Forfeited Discounts (470):		
Customer late payment charges	1,821	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,821	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,981	7
Other (specify): NONE		8
Total Other Water Revenues (474)	3,981	

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)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	38,208	43,576	1
Purchased Water (610)	311,627	220,026	2
Fuel or Power Purchased for Pumping (620)	1,914	1,438	3
Chemicals (630)		0	4
Supplies and Expenses (640)	13,317	8,170	5
Repairs of Water Plant (650)	32,779	10,899	6
Transportation Expenses (660)	4,984	3,833	7
Total Plant Operation and Maintenance Expenses	402,829	287,942	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	33,354	22,160	8
Office Supplies and Expenses (681)	14,774	15,743	9
Outside Services Employed (682)	12,444	5,190	10
Insurance Expense (684)	3,992	4,050	11
Employees Pensions and Benefits (686)	34,398	31,718	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	98,962	78,861	
Total Operation and Maintenance Expenses	501,791	366,803	

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		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		5,493	4,940	3
PSC Remainder Assessment		461	500	4
Other (specify): NONE			0	5
Total tax expense		5,954	5,440	

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		0.191290				3
County tax rate	mills		4.158030				4
Local tax rate	mills		3.060680				5
School tax rate	mills		8.318950				6
Voc. school tax rate	mills		1.356240				7
Other tax rate - Local	mills		1.000000				8
Other tax rate - Non-Local	mills		0.319480				9
Total tax rate	mills		18.404670				10
Less: state credit	mills		1.059300				11
Net tax rate	mills		17.345370				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.060680				14
Combined School Tax Rate	mills		9.675190				15
Other Tax Rate - Local	mills		1.000000				16
Total Local & School Tax	mills		13.735870				17
Total Tax Rate	mills		18.404670				18
Ratio of Local and School Tax to Total	dec.		0.746325				19
Total tax net of state credit	mills		17.345370				20
Net Local and School Tax Rate	mills		12.945288				21
Utility Plant, Jan. 1	\$	4,685,475	4,685,475				22
Materials & Supplies	\$	7,816	7,816				23
Subtotal	\$	4,693,291	4,693,291				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,693,291	4,693,291				26
Assessment Ratio	dec.		0.980600				27
Assessed Value	\$	4,602,241	4,602,241				28
Net Local & School Rate	mills		12.945288				29
Tax Equiv. Computed for Current Year	\$	59,577	59,577				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					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 \$10,000. If applicable, provide construction authorization.
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		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	

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)			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)			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

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 \$10,000. If applicable, provide construction authorization.
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			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	3,667		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	940,099		27
Fire Mains (344)	0		28
Services (345)	95,586		29
Meters (346)	140,514	8,530	30
Hydrants (348)	122,664	524	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,302,530	9,054	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	4,937		34
Office Furniture and Equipment (372)	9,284	4,650	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	30,761		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	3,274		39
Total General Plant	48,256	4,650	
Total utility plant in service directly assignable	1,922,239	13,704	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,922,239	13,704	

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)			0 24
Structures and Improvements (341)			3,667 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			940,099 27
Fire Mains (344)			0 28
Services (345)			95,586 29
Meters (346)			149,044 30
Hydrants (348)			123,188 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,311,584
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			4,937 34
Office Furniture and Equipment (372)	9,284		4,650 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			30,761 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			3,274 39
Total General Plant	9,284	0	43,622
Total utility plant in service directly assignable	9,284	0	1,926,659
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	9,284	0	1,926,659

**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 \$10,000. If applicable, provide construction authorization.
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)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
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			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,973,185		27
Fire Mains (344)	0		28
Services (345)	296,512		29
Meters (346)	0		30
Hydrants (348)	416,797		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,686,494	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	2,686,494	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,686,494	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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,973,185 27
Fire Mains (344)			0 28
Services (345)			296,512 29
Meters (346)			0 30
Hydrants (348)			416,797 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,686,494
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	2,686,494
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	2,686,494

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	1,930			1,930	1
February	1,800			1,800	2
March	1,860			1,860	3
April	1,830			1,830	4
May	2,160			2,160	5
June	3,880			3,880	6
July	4,200			4,200	7
August	4,010			4,010	8
September	3,620			3,620	9
October	2,100			2,100	10
November	1,920			1,920	11
December	1,710			1,710	12
Total annual pumpage	31,020	0	0	31,020	
Less: Water sold				28,301	13
Volume pumped but not sold				2,719	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				563	16
Volume related to equipment/system malfunction				14	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				577	19
Volume pumped but unaccounted for				2,142	20
Percent of water lost				7%	21
If more than 25%, indicate causes:					22
water loss approximately 11% due to main breaks					
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.)					24
Date of maximum:					25
Cause of maximum:					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)					27
Date of minimum:					28
Total KWH used for pumping for the year				0	29
If water is purchased: Vendor Name: KENOSHA WATER UTILITY					30
Point of Delivery: VARIOUS POINTS					31

SOURCES OF WATER SUPPLY - GROUND WATERS

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

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
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	12,681	0	0	0	12,681	7	
M	D	12.000	20,086	0	0	0	20,086	8	
P	D	12.000	5,679	0	0	0	5,679	9	
P	S	12.000	2,098	0	0	0	2,098	10	
M	D	16.000	250	0	0	0	250	11	
M	S	16.000	758	0	0	0	758	12	
P	D	16.000	1,004	0	0	0	1,004	13	
M	S	18.000	50	0	0	0	50	14	
P	D	20.000	758	0	0	0	758	15	
M	D	24.000	2,262	0	0	0	2,262	16	
P	D	24.000	492	0	0	0	492	17	
M	S	30.000	140	0	0	0	140	18	
Total Within Municipality			97,729	0	0	0	97,729		
M	D	8.000	216	0	0	0	216	19	
P	T	8.000	839	0	0	0	839	20	
Total Outside of Municipality			1,055	0	0	0	1,055		
Total Utility			98,784	0	0	0	98,784		

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	514	0	0	0	514	2	1
M	1.000	181	0	0	0	181		2
P	1.000	164	0	0	0	164		3
P	1.500	22	0	0	0	22	20	4
M	1.500	57	0	0	0	57		5
M	2.000	18	0	0	0	18		6
M	3.000	11	0	0	0	11		7
M	4.000	1	0	0	0	1		8
P	4.000	7	0	0	0	7		9
M	6.000	4	0	0	0	4		10
P	8.000	9	0	0	0	9		11
P	12.000	0	1	0	(1)	0	0	12
Total Utility		988	1	0	(1)	988	22	

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	727	9	0	0	736	9	1
0.750	98	12	0	0	110	0	2
1.000	51	15	0	0	66	0	3
1.500	49	3	0	0	52	0	4
2.000	26	0	0	0	26	0	5
3.000	9	0	0	0	9	0	6
4.000	1	2	0	0	3	0	7
6.000	5	0	0	0	5	5	8
10.000	0	0		1	1	1	9
Total:	966	41	0	1	1,008	15	

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	720	0	0	2	6	8	736	1
0.750	89	20	0	0	0	1	110	2
1.000	35	16	0	1	0	14	66	3
1.500	5	43	0	1	0	3	52	4
2.000	0	15	0	1	2	8	26	5
3.000	0	0	0	1	6	2	9	6
4.000	0	2	0	0	0	1	3	7
6.000	0	0	0	2	0	3	5	8
10.000	0	0	0	1	0	0	1	9
Total:	849	96	0	9	14	40	1,008	

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	3				3	1
Within Municipality	234	1		9	244	2
Total Fire Hydrants	237	1	0	9	247	
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:	14
Number of distribution system valves end of year:	425
Number of distribution valves operated during year:	15

WATER OPERATING SECTION FOOTNOTES

Sales for Resale (Acct. 466) (Page W-03)

General footnotes

Racine Water Utility does not have water mains at this location. They are installing a master meter pit at the intersection of KR and 22nd Ave to service the new development in their district. On an interim basis, the water utility is forwarding any revenue collected from the one user that has connected to our water system.

We will be requesting a review of rates to determine what the Racine water Utility should be charged once the master meter is in place.

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

General footnotes

Done

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

If Public Fire Protection Service (463) Amount Billed is zero, please explain.

DONE

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

This item includes electric and gas for the water meter pits.

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Outside Services Employed (682) 23% increase contractors, engineers used for main breaks.

Administrative and General Salaries (680) 50% increase/ wage increase and hired new employee

Repairs of Water Plant (650) 200% increase / water main breaks that happen when the main is turned off and back on for work. Pressure causes break. This will be rectified over the next two years with new water lines being installed.

Purchased water (610) 24% increase due to new subdivision recognized in 2004 Supplies and expense (640) goes along with the main breaks

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

General footnotes

done

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

DONE

WATER OPERATING SECTION FOOTNOTES

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

If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.

DONE

Property Tax Equivalent (Water) - Part 2 (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

Town of Somers resolution dated 12/9/1997 waiving tax levy for the water utility

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

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

DONE

Water Services (Page W-18)

Explain all reported Adjustments.

Program would not allow no entry to services.
Adjustment to get out of page

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

None

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

Again Program required that I enter something. Off set by the -1 in adjustments

Meters (Page W-19)

Explain all reported adjustments.

10" meter is located in a public park owned by the County. It seldom gets used due to the fact that the County uses its well for water use. However, last summer during the drought, the county activated the meter.

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

The Meters were changed out in the late 1990's. It is anticipated that the meters will be replaced within the 20 year window. In the meantime, the utility personnel continue to respond to any requests for meter testing.

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.

Station Meters? our instock meters used by the department are tested on a regular basis. In stock meters are because we are preparing for additional services.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

Valves are tested when we have a water main break. When we can hire more help, I'm sure there will be a schedule put into place.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-20)

If Hydrants Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 348) are zero, please explain.

The hydrant is in stock at this time

Explain all reported Adjustments.

Utility personnel counted the hydrants that are in use at this time. the adjustment reflects the actual count. Some may have been missed with the large subdivisions going in.
