



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, 2006

**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

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: MS CAROL FISCHER

Title: TOWN CHAIRMAN

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

Telephone: (262) 859 - 2822

Fax Number: (262) 859 - 2331

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 ANDREA

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: 12/31/2005

Period covered by most recent audit: 2005

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)	494,528	624,237	1
Operating Expenses:			
Operation and Maintenance Expense (401)	427,489	501,791	2
Depreciation Expense (403)	42,721	35,264	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,668	5,954	5
Total Operating Expenses	475,878	543,009	
Net Operating Income	18,650	81,228	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	18,650	81,228	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	926	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	821	1,766	9
Miscellaneous Nonoperating Income (421)	606,484	2,421	10
Total Other Income	607,305	5,113	
Total Income	625,955	86,341	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(11,010)	(11,010)	11
Other Income Deductions (426)	56,628	46,337	12
Total Miscellaneous Income Deductions	45,618	35,327	
Income Before Interest Charges	580,337	51,014	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	30,417	23,813	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)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	30,417	23,813	
Net Income	549,920	27,201	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,793,381	2,766,180	19
Balance Transferred from Income (433)	549,920	27,201	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	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)	3,343,301	2,793,381	

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	494,528		494,528	1
Total (Acct. 400):	494,528	0	494,528	
Operation and Maintenance Expense (401):				
Derived	427,489		427,489	2
Total (Acct. 401):	427,489	0	427,489	
Depreciation Expense (403):				
Derived	42,721		42,721	3
Total (Acct. 403):	42,721	0	42,721	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	5,668		5,668	5
Total (Acct. 408):	5,668	0	5,668	
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:	18,650	0	18,650	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
SPECIAL ASSESSMENT INTEREST; INTEREST ON DEPOS	821	0	821	10
Total (Acct. 419):	821	0	821	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		604,145	604,145	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):			
4 WATER TAPS	0	1,587	1,587 12
TEMPORARY PERMITS; INSPECTION PERMITS	752	0	752 13
Total (Acct. 421):	752	605,732	606,484
TOTAL OTHER INCOME:	1,573	605,732	607,305

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(11,010)		(11,010) 14
NONE	0	0	0 15
Total (Acct. 425):	(11,010)	0	(11,010)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		56,628	56,628 16
NONE	0	0	0 17
Total (Acct. 426):	0	56,628	56,628
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(11,010)	56,628	45,618

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	30,417		30,417 18
Total (Acct. 427):	30,417	0	30,417
Amortization of Debt Discount and Expense (428):			
NONE	0		0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 22
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	0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	30,417	0	30,417
NET INCOME:	816	549,104	549,920
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	745,452	2,047,929	2,793,381 24
Total (Acct. 216):	745,452	2,047,929	2,793,381
Balance Transferred from Income (433):			
Derived	816	549,104	549,920 25
Total (Acct. 433):	816	549,104	549,920
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	746,268	2,597,033	3,343,301

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	8,490				8,490	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	8,490				8,490	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	8,490	0	0	0	8,490	
Net income (or loss)	0	0	0	0	0	

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	494,528	0	0	0	494,528	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	494,528	0	0	0	494,528	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,168,608	4,841,932	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	696,694	652,216	2
Net Utility Plant	5,471,914	4,189,716	
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)	8,250	39,845	6
Special Funds (125)	0	0	7
Total Other Property and Investments	8,250	39,845	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	62,515	(135,392)	8
Temporary Cash Investments (132)	2,625		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	88,069	166,580	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	58,888	22,784	14
Materials and Supplies (150)	19,647	7,800	15
Prepayments (165)	4,582	20,581	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	236,326	82,353	
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	5,716,490	4,311,914	

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)			22
Unappropriated Earned Surplus (216)	3,343,301	2,793,381	23
Total Proprietary Capital	3,840,546	3,290,626	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	691,092	721,935	26
Total Long-Term Debt	691,092	721,935	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	38,418	41,478	28
Payables to Municipality (233)	0	40,791	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	42,871	18,904	32
Other Current and Accrued Liabilities (238)	916,393		33
Total Current and Accrued Liabilities	997,682	101,173	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	187,170	198,180	36
Total Deferred Credits	187,170	198,180	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,716,490	4,311,914	

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	4,841,932	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)	2,118,639	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	3,290,638	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)					7
Construction Work in Progress (395)	759,331				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	6,168,608	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)	300,160	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	396,534	0	0	0	12
Total Accumulated Provision	696,694	0	0	0	
Net Utility Plant	5,471,914	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)	312,310				312,310	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	42,721				42,721	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,681				3,681	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	46,402	0	0	0	46,402	16
Debits during year						17
Book cost of plant retired	58,552				58,552	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	58,552	0	0	0	58,552	25
Balance end of year (110.1)	300,160	0	0	0	300,160	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)	339,906				339,906	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	56,628				56,628	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	56,628	0	0	0	56,628	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)	396,534	0	0	0	396,534	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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	19,647	7,800 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	19,647	7,800

**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			0	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	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%	465,842	1
GO DEBT	08/01/2003	08/01/2013	2.93%	225,250	2
Total for Account 224				691,092	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	5,669	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>5,669</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	5,350	7
PSC Remainder Assessment	319	8
Other (explain):		
NONE		9
Total payments and other debits	<u>5,669</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	16,620	24,170	0	40,790	4
GO DEBT	2,284	6,247	6,450	2,081	5
Subtotal	18,904	30,417	6,450	42,871	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	18,904	30,417	6,450	42,871	

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	8,250	2
Total (Acct. 124):	8,250	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	88,069	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	88,069	
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):		
SPECIALS ON TAX ROLL	58,888	12
Total (Acct. 145):	58,888	
Prepayments (165):		
PREPAID EXPENSE	303	13
PREPAID INSURANCE	705	14
DISCOUNT ON NOTE	3,574	15
Total (Acct. 165):	4,582	
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):	
NONE	18
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	187,170 19
NONE	20
Total (Acct. 253):	187,170

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)	2,022,649	0	0	0	2,022,649	1
Materials and Supplies	13,723	0	0	0	13,723	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	306,235	0	0	0	306,235	4
Customer Advances for Construction	0				0	5
Regulatory Liability	192,675	0	0	0	192,675	6
NONE					0	7
Average Net Rate Base	1,537,462	0	0	0	1,537,462	
Net Operating Income	18,650	0	0	0	18,650	8
Net Operating Income as a percent of						
Average Net Rate Base	1.21%	N/A	N/A	N/A	1.21%	

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	1.6	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	198,180	0	0	0	198,180	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	187,170	0	0	0	187,170	

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.

no tax because the town waived the tax through a resolution. The amount is recognized as misc. revenue and an offset to depreciation.

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

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.

DONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	484,764	618,435	1
Total Sales of Water	484,764	618,435	
Other Operating Revenues			
Forfeited Discounts (470)	837	1,821	2
Other Water Revenues (474)	8,927	3,981	3
Total Other Operating Revenues	9,764	5,802	
Total Operating Revenues	494,528	624,237	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	329,889	402,829	4
General Operating Expenses (680-690)	97,600	98,962	5
Total Operation and Maintenance Expenses	427,489	501,791	
Other Operating Expenses			
Depreciation Expense (403)	42,721	35,264	6
Amortization Expense (404)	0	0	7
Taxes (408)	5,668	5,954	8
Total Other Operating Expenses	48,389	41,218	
Total Operating Expenses	475,878	543,009	
NET OPERATING INCOME	18,650	81,228	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	14	23,090	5,922	2
Industrial				3
Total Unmetered Sales to General Customers (460)	14	23,090	5,922	
Metered Sales to General Customers (461)				
Residential	856	50,960	198,079	4
Commercial	102	37,200	96,468	5
Industrial	0			6
Total Metered Sales to General Customers (461)	958	88,160	294,547	
Private Fire Protection Service (462)	22		8,292	7
Public Fire Protection Service (463)	1		133,520	8
Other Sales to Public Authorities (464)	6	19,360	40,755	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	524	1,728	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,002	131,134	484,764	

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	524	1,728	1
Total		524	1,728	

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)	133,520	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	133,520	
Forfeited Discounts (470):		
Customer late payment charges	837	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	837	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,681	7
Other (specify):		
REIMBURSEMENT FROM WATER MAIN BREAK	5,246	8
Total Other Water Revenues (474)	8,927	

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)	30,604	38,208	1
Purchased Water (610)	261,830	311,627	2
Fuel or Power Purchased for Pumping (620)	2,332	1,914	3
Chemicals (630)	0	0	4
Supplies and Expenses (640)	11,264	13,317	5
Repairs of Water Plant (650)	20,207	32,779	6
Transportation Expenses (660)	3,652	4,984	7
Total Plant Operation and Maintenance Expenses	329,889	402,829	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	36,340	33,354	8
Office Supplies and Expenses (681)	15,960	14,774	9
Outside Services Employed (682)	2,969	12,444	10
Insurance Expense (684)	5,250	3,992	11
Employees Pensions and Benefits (686)	37,081	34,398	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	97,600	98,962	
Total Operation and Maintenance Expenses	427,489	501,791	

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	NONE	0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	NONE		0	2
Net property tax equivalent		0	0	
Social Security		5,349	5,493	3
PSC Remainder Assessment		319	461	4
Other (specify): NONE			0	5
Total tax expense		5,668	5,954	

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							
State tax rate	mills		0.193210				3
County tax rate	mills		4.199330				4
Local tax rate	mills		3.061120				5
School tax rate	mills		9.180410				6
Voc. school tax rate	mills		1.359320				7
Other tax rate - Local	mills		1.010670				8
Other tax rate - Non-Local	mills		0.322650				9
Total tax rate	mills		19.326710				10
Less: state credit	mills		1.312120				11
Net tax rate	mills		18.014590				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		3.061120				14
Combined School Tax Rate	mills		10.539730				15
Other Tax Rate - Local	mills		1.010670				16
Total Local & School Tax	mills		14.611520				17
Total Tax Rate	mills		19.326710				18
Ratio of Local and School Tax to Total	dec.		0.756027				19
Total tax net of state credit	mills		18.014590				20
Net Local and School Tax Rate	mills		13.619521				21
Utility Plant, Jan. 1	\$	4,841,932	4,841,932				22
Materials & Supplies	\$	19,647	19,647				23
Subtotal	\$	4,861,579	4,861,579				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,861,579	4,861,579				26
Assessment Ratio	dec.		0.908300				27
Assessed Value	\$	4,415,772	4,415,772				28
Net Local & School Rate	mills		13.619521				29
Tax Equiv. Computed for Current Year	\$	60,141	60,141				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					33
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	164,798	27
Fire Mains (344)	0		28
Services (345)	95,586	46,529	29
Meters (346)	149,044	9,173	30
Hydrants (348)	123,188	30,032	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,311,584	250,532	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	4,937		34
Office Furniture and Equipment (372)	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	43,622	0	
Total utility plant in service directly assignable	1,926,659	250,532	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,926,659	250,532	

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)	47,917		1,056,980 27
Fire Mains (344)			0 28
Services (345)			142,115 29
Meters (346)	1,048		157,169 30
Hydrants (348)			153,220 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	48,965	0	1,513,151
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)	4,937	0	0 34
Office Furniture and Equipment (372)	4,650	0	0 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	9,587	0	34,035
Total utility plant in service directly assignable	58,552	0	2,118,639
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	58,552	0	2,118,639

**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	451,835	27
Fire Mains (344)	0		28
Services (345)	296,512	71,503	29
Meters (346)	0		30
Hydrants (348)	416,797	80,806	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,686,494	604,144	
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	604,144	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,686,494	604,144	

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)			2,425,020 27
Fire Mains (344)			0 28
Services (345)			368,015 29
Meters (346)			0 30
Hydrants (348)			497,603 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	3,290,638
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	3,290,638
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	3,290,638

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	11,103			11,103	1
February	9,118			9,118	2
March	9,913			9,913	3
April	9,510			9,510	4
May	12,510			12,510	5
June	13,762			13,762	6
July	16,149			16,149	7
August	19,761			19,761	8
September	11,956			11,956	9
October	12,664			12,664	10
November	10,358			10,358	11
December	8,798			8,798	12
Total annual pumpage	145,602	0	0	145,602	
Less: Water sold				131,134	13
Volume pumped but not sold				14,468	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				11	16
Volume related to equipment/system malfunction				15	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				26	19
Volume pumped but unaccounted for				14,442	20
Percent of water lost				10%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)					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)
-------------------------	--	----------------------------------	--	---	--

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)

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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
				Added During Year (e)	Retired During Year (f)				
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	3,180	0	0	15,861	7	
M	D	12.000	20,086	0	1,405	0	18,681	8	
P	D	12.000	5,679	3,624	20	0	9,283	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	1,883	0	0	2,887	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	8,687	1,425	0	104,991		
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	8,687	1,425	0	106,046		

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	25	0	0	189	8	3
P	1.500	22	2	0	0	24	18	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	10	0	0	17		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	0	1	0	12
Total Utility		988	38	0	0	1,026	28	

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	736	20	0	0	756	0	1
0.750	110	5	0	0	115	2	2
1.000	66	21	0	0	87	5	3
1.500	52	0	0	(4)	48	0	4
2.000	26	1	0	(7)	20	0	5
3.000	9	0	1	0	8	0	6
4.000	3	0	0	0	3	1	7
6.000	5	1	0	(3)	3	2	8
10.000	1	0	0	0	1	1	9
Total:	1,008	48	1	(14)	1,041	11	

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	4	30	756	1
0.750	91	24	0	0	0	0	115	2
1.000	47	23	0	1	0	16	87	3
1.500	5	42	0	0	0	1	48	4
2.000	0	15	0	0	3	2	20	5
3.000	0	1	0	0	0	7	8	6
4.000	0	2	0	0	0	1	3	7
6.000	0	0	0	2	0	1	3	8
10.000	0	1	0	0	0	0	1	9
Total:	863	108	0	5	7	58	1,041	

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	244	20			264	2
Total Fire Hydrants	247	20	0	0	267	
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:	244
Number of distribution system valves end of year:	436
Number of distribution valves operated during year:	200

WATER OPERATING SECTION FOOTNOTES

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

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.

THE AMOUNT IS RELATED TO THE METERS THAT WERE CHARGED BACK TO THE SEWER UTILITY

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.

NONE

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.

(682) THE WATER UTILITY HAS NOT UTILIZED OUTSIDE FIRMS AS FREQUENTLY
(650) THIS IS THE REPAIRS THAT WERE DIRECTLY EXPENSED TO WATER. IN THE PAST THE PATCHING OF THE ROAD WAS ALSO INCLUDED. THAT IS NOW BEING BOOKED IN GENERAL FUND.

Taxes (Acct. 408 - Water) (Page W-06)**General footnotes**

DEPRECIATION CHARGED TO SEWER DEPARTMENT / BECAUSE THE TOWN WAIVED THE TAX LIABILITY, THERE ARE NO DOLLARS TO CHARGE THE SEWER SHARE OF DEPRECIATION TO.

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

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 the tax equivalent 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.

other tax rate - non local is for the County Library System
other tax rate - local is for the utility district levy for debt retirement

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

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

THE INTERSECTION OF HWY E AND 22ND AVE WAS RECONSTRUCTED BY DOT. WE WERE REQUIRED TO REMOVE AND REPLACE MAINS IN THE STREET. THE GENERAL FUND IS SUBSIDIZING THE PROJECT

THE OTHER MAINS WERE FROM DEVELOPERS CONTRIBUTIONS FOR SUBDIVISIONS

Water Services (Page W-18)

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

Additions during 2006 are based on as built quantities. The total cost includes the lateral, and fittings. In the new subdivision not every lot is connected. The developer contributions are recognized as revenue. Covelli Heights 16 lots not developed; oak Forrest 6 lots not developed; Wudi 1 lot not developed and Somers Estates 3 lots not developed. In addition, there are 2 lots on Sheridan Rd that are still on well and not connected to the municipal service;

Meters (Page W-19)

Explain all reported adjustments.

all adjustments are due to the water department employees listing of meters and corrections. Somers did not get rid of any meters last year. the adjustment is to balance the report.

If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

METER RETIREMENTS ARE DUE TO ADJUSTMENTS MADE BY WATER UTILITY EMPLOYEE.

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

THE PROGRAM FOR REPLACING OR TESTING METERS 1" or smaller is that over the next ten years, the meters will be tested and changed out on a area by area schedule. the water utility changed out all the small meters 1996 and later.

If 2-inch or greater meters are reported as residential, please explain.

none

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

yes

Hydrants and Distribution System Valves (Page W-20)

General footnotes

Distribution valves are normally operated on the off year of hydrants. We have alot of water main projects and the valves are getting a work out.
