



3014 (01-03-11)

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, 2010

**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.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	N/A
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	N/A
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	N/A
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-14
Water Audit and Other Statistics	W-15
Sources of Water Supply - Ground Waters	N/A
Sources of Water Supply - Surface Waters	N/A
Pumping & Power Equipment	N/A
Reservoirs, Standpipes & Water Treatment	N/A
Water Mains	W-21
Water Services	W-22

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Meter Questions	W-23
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Customers Served	W-27
Water Operating Section Footnotes	N/A

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

Email Address: janderson@somers.org

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

Name: JAMES SMITH

Title: TOWN CHAIRMAN

Office Address:
P.O. BOX 197
SOMERS, WI 53153

Telephone:

Fax Number:

Email Address:

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

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

Name: KATHY ANDREA

Title: CPA

Office Address: ANDREA AND ORENDORF
6300 76TH ST UNIT 200
KENOSHA, WI 53142

Telephone: (262) 657 - 7716

Fax Number: (262) 657 - 6191

Email Address:

Date of most recent audit report: 8/15/2010

Period covered by most recent audit: FOR YEAR 2009

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JEAN ANDERSON

Title: FINANCIAL MANAGER

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

Telephone: (262) 859 - 2822

Fax Number:

Email Address:

Name: WM MORRIS

Title: TOWN ADMINISTRATOR

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

Telephone: (262) 859 - 2822

Fax Number: (262) 859 - 2331

Email Address:

Name of utility commission/committee: SOMERS WATER UTILITY COMMISSION

Names of members of utility commission/committee:

- MR BENJAMIN HARBACH, SUPERVISOR
 - MR LARRY HARDING, SUPERVISOR
 - MR MANFRED LOOMIS, SUPERVISOR
 - MR JAMES SMITH, TOWN CHAIRMAN
 - 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:

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

Email 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)	632,752	574,447	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	518,574	486,892	2
Depreciation Expense (403)	91,995	64,043	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	6,637	7,368	5
Total Operating Expenses	617,206	558,303	
Net Operating Income	15,546	16,144	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	15,546	16,144	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	675	7
Income from Nonutility Operations (417)	220,312	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	33,867	46,169	10
Miscellaneous Nonoperating Income (421)	0	741,835	11
Total Other Income	254,179	788,679	
Total Income	269,725	804,823	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(11,010)	(11,010)	12
Other Income Deductions (426)	86,130	78,772	13
Total Miscellaneous Income Deductions	75,120	67,762	
Income Before Interest Charges	194,605	737,061	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	230,139	233,684	14
Amortization of Debt Discount and Expense (428)	4,106	4,106	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	234,245	237,790	
Net Income	(39,640)	499,271	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,577,505	3,078,051	20
Balance Transferred from Income (433)	(39,640)	499,271	21
Miscellaneous Credits to Surplus (434)	0	183	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,537,865	3,577,505	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	632,752	0	632,752	1
Total (Acct. 400):	632,752	0	632,752	
Operation and Maintenance Expense (401-402):				
Derived	518,574	0	518,574	2
Total (Acct. 401-402):	518,574	0	518,574	
Depreciation Expense (403):				
Derived	91,995	0	91,995	3
Total (Acct. 403):	91,995	0	91,995	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	6,637	0	6,637	5
Total (Acct. 408):	6,637	0	6,637	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	15,546	0	15,546	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
TRANSFER IN FROM GENERAL FUND	220,312		220,312	9
Total (Acct. 417):	220,312	0	220,312	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON TAX ROLL	10,862	0	10,862	11
SPECIAL ASSMT INTEREST FOR DEBT	0	21,891	21,891	12
LGIP INTEREST	1,114		1,114	13
Total (Acct. 419):	11,976	21,891	33,867	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	14

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	15
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	232,288	21,891	254,179	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(11,010)	0	(11,010)	16
NONE			0	17
Total (Acct. 425):	(11,010)	0	(11,010)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	86,130	86,130	18
NONE			0	19
Total (Acct. 426):	0	86,130	86,130	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(11,010)	86,130	75,120	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	230,139	0	230,139	20
Total (Acct. 427):	230,139	0	230,139	
Amortization of Debt Discount and Expense (428):				
NONE	4,106		4,106	21
Total (Acct. 428):	4,106	0	4,106	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	234,245	0	234,245	
NET INCOME:	24,599	(64,239)	(39,640)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	503,876	3,073,629	3,577,505	26
Total (Acct. 216):	503,876	3,073,629	3,577,505	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	24,599	(64,239)	(39,640)	27
Total (Acct. 433):	24,599	(64,239)	(39,640)	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	528,475	3,009,390	3,537,865	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

General footnotes

DONE

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$5,000, please explain fully.

DONE

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$5,000, please explain fully.

DONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	694				694	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	550				550	2
Payroll	144				144	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	694	0	0	0	694	
Net income (or loss)	0	0	0	0	0	

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

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416) (Page F-03)

General footnotes

DONE

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	632,752	0	0	0	632,752	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -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	632,752	0	0	0	632,752	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

General footnotes

DONE

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	82,835	0	82,835	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	82,835	0	82,835	

DISTRIBUTION OF TOTAL PAYROLL

Distribution of Total Payroll (Page F-05)

General footnotes

DONE

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)	*	1
Water	1.6	*	1
Electric			2
Gas			3
Sewer			4

FULL-TIME EMPLOYEES (FTE)

Full-Time Employees (FTE) (Page F-06)

General footnotes

all employees are distributed to each fund based on the percentage estimate for the year That percentage equals the 1.6 used

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	11,163,468	11,442,775	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	986,727	1,097,374	2
Net Utility Plant	10,176,741	10,345,401	
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)	922,881	1,622,799	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	922,881	1,622,799	
CURRENT AND ACCRUED ASSETS			
Cash (131)	0		10
Special Deposits (134)	0	0	11
Working Funds (135)	398,483		12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	112,608	89,386	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	119,760	146,693	18
Plant Materials and Operating Supplies (154)	5,924	19,647	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	70,524	5,438	23
Interest and Dividends Receivable (171)	4,604	661	24
Accrued Utility Revenues (173)	0		25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	711,903	261,825	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	336,373	348,235	29
Clearing Accounts (184)	0	(132,908)	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	336,373	215,327	
Total Assets and Other Debits	12,147,898	12,445,352	

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	33
Appropriated Earned Surplus (215)		4,725	34
Unappropriated Earned Surplus (216)	3,537,865	3,577,505	35
Total Proprietary Capital	4,035,110	4,079,475	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	6,089,915	6,377,013	38
Total Long-Term Debt	6,089,915	6,377,013	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	31,088	47,088	40
Payables to Municipality (233)	948,287	949,641	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	35,008	38,443	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	2,320	1,679	46
Total Current and Accrued Liabilities	1,016,703	1,036,851	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	863,040	863,040	48
Other Deferred Credits (253)	143,130	88,973	49
Total Deferred Credits	1,006,170	952,013	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	12,147,898	12,445,352	

BALANCE SHEET

Balance Sheet (Page F-07)

General footnotes

DONE

If Total Assets and Other Debits differ from Total Liabilities and Other Credits by \$10 or less, please explain.

DONE

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	11,442,775	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,114,986	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,032,547	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	15,935				8
Total Utility Plant	11,163,468	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 (111.1)	293,730	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	692,997	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	986,727	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	10,176,741	0	0	0	

NET UTILITY PLANT

Net Utility Plant (Page F-08)

General footnotes

DONE

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT
ON UTILITY PLANT FINANCED BY UTILITY OPERATION
OR BY THE MUNICIPALITY (ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	490,507				490,507	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	91,995				91,995	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				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	91,995	0	0	0	91,995	16
Debits during year						17
Book cost of plant retired	251,529				251,529	18
Cost of removal					0	19
Other debits (specify):						20
sher rd relay	37,243				37,243	21
					0	22
					0	23
					0	24
Total debits	288,772	0	0	0	288,772	25
Balance end of year (111.1)	293,730	0	0	0	293,730	26
Footnotes						27

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT
ON UTILITY PLANT FINANCED BY UTILITY OPERATION
OR BY THE MUNICIPALITY (ACCT. 111.1)**

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acc

General footnotes

NONE

If End of Year Balance is less than zero, please explain.

DONE

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.

DONE

If a value is reported for Depreciation expense on meters charged to sewer, then values should also be reported in related fields in the Taxes and Other Operating Revenues (Water) schedules. If not, please explain.

DONE

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

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

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
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 (111.2)	606,867				606,867	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	86,130				86,130	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	86,130	0	0	0	86,130	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 (111.2)	692,997	0	0	0	692,997	26
Footnotes						27

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT
ON CONTRIBUTED PLANT IN SERVICE
(ACCT. 111.2)**

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2) (Page F-10)

General footnotes

DONE

If End of Year Balance is less than zero, please explain.

DONE

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
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	

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

Net Nonutility Property (Accts. 121 & 122) (Page F-11)

General footnotes

DONE

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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	5,924	19,647	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)		0	8
Total Materials and Supplies	5,924	19,647	

MATERIALS AND SUPPLIES

Materials and Supplies (Page F-13)

General footnotes

DONE

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):		2
Balance end of year	<u><u>497,245</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Capital Paid in by Municipality (Acct. 200) (Page F-15)

General footnotes

DONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
	00/00/0000	00/00/0000	0.00%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
GO DEBT	08/01/2003	08/01/2013	2.93%	102,850	2
NOTE FROM KR SEWER DISTRICT	07/24/2001	06/30/2021	0.17%	584,372	* 3
GO DEBT 2006B	12/01/2006	11/01/2026	3.95%	2,689,323	4
GO 2007B NOTE	11/29/2007	11/01/2027	4.94%	2,045,885	5
NOTES PAYABLE 2007C	11/29/2007	11/01/2017	3.90%	633,085	6
TRUCK LEASE	08/15/2008	08/15/2012	4.65%	34,400	* 7
Total for Account 224				6,089,915	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		8
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	6,634	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>6,634</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	6,152	7
PSC Remainder Assessment	482	8
Other (explain):		
NONE		9
Total payments and other debits	<u>6,634</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 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
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)					
GO DEBT 2007B	13,915	83,167	83,491	13,591	3
GO DEBT 2007C	4,740	25,208	26,020	3,928	4
2006 NAN REFUND	0			0	5
2007 NAN REFUDN	0			0	6
TRUCK LEASE	0	2,446	2,446	0	7
STATE TRUST FUND LOANS	0			0	8
NOTE FROM KR SEWER DISTRICT	0			0	9
GO DEBT	1,798	2,749	4,315	232	10
GO DEBT 2006B	17,990	116,569	117,302	17,257	11
Subtotal	38,443	230,139	233,574	35,008	
Notes Payable (231)					
NONE	0			0	12
Subtotal	0	0	0	0	
Total	38,443	230,139	233,574	35,008	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS OUTSTANDING BALANCE	396,544	2
LGIP	310,787	3
CERTIFICATE OF DEPOSIT	16,837	4
JOHNSON BANK CERTIFICATE OF DEPOSIT	1,659	5
JOHNSON BANK CDAR	197,054	6
Total (Acct. 124):	922,881	
Sinking Funds (125):		
NONE		7
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		8
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	9
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	110,333	12
Electric		13
Sewer (Regulated)		14
Other (specify):		
PRIVATE FIRE PROTECTION	2,275	15
Total (Acct. 142):	112,608	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16
Merchandising, jobbing and contract work		17
Other (specify):		
NONE		18
Total (Acct. 143):	0	
Receivables from Municipality (145):		
TAX ROLL RECVBL - DELQ ACCTS	82,272	19

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION 4TH QUARTER	37,488	20
Total (Acct. 145):	119,760	
Prepayments (165):		
DISCOUNTS ON NOTES	60,266	21
PREPAID INSURANCE	10,258	22
Total (Acct. 165):	70,524	
Extraordinary Property Losses (182):		
NONE	0	23
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
DEF SPECIAL ASSESSMENTS	336,373	24
Total (Acct. 183):	336,373	
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		27
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO UD#1	806,932	28
DUE TO G.F.	141,355	29
Total (Acct. 233):	948,287	
Other Deferred Credits (253):		
Regulatory Liability	143,130	30
NONE		31
Total (Acct. 253):	143,130	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

General footnotes

DONE

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

DONE

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,421,706	0	0	0	4,421,706	1
Materials and Supplies	12,785	0	0	0	12,785	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	392,118	0	0	0	392,118	4
Customer Advances for Construction					0	5
Regulatory Liability	148,635	0	0	0	148,635	6
NONE					0	7
Average Net Rate Base	3,893,738	0	0	0	3,893,738	
Net Operating Income	15,546	0	0	0	15,546	8
Net Operating Income as a percent of						
Average Net Rate Base	0.40%	N/A	N/A	N/A	0.40%	

**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	154,140	0	0	0	154,140	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	11,010	0	0	0	11,010	3
Other (specify):					0	4
Balance End of Year	143,130	0	0	0	143,130	

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

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (Page F-25)

General footnotes

DONE

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The water utility reconized the Sheridan Road Corridor fixed assets. These were required due to the State of Wisconsin relay of the highway. Funding for the relay of water mains and services were not supported by the State. Nor could the Water Utility get assistance in the form of grants. Therefore, the Utility borrowed the funds. Beginning in 2003 the Town issued GO Debt for water mains etc. GO Debt was issued again 2006 and 2007. The original Somers Sanitary District, levied for the water mains and services back in the 1960's, This left the Utility no other alternative but to borrow.

DONE

2. Leaseholder changes.

3. Extensions of service.

Somers Water Utility also extended water main along 41st ave to serve homes that have failing wells.

4. Estimated changes in revenues due to rate changes.

none

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	597,266	572,544	1
Total Sales of Water	597,266	572,544	
Other Operating Revenues			
Forfeited Discounts (470)	34,932	978	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	554	925	5
Total Other Operating Revenues	35,486	1,903	
Total Operating Revenues	632,752	574,447	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	307,257	271,923	6
Pumping Expenses (620-625)	7,575	10,900	7
Water Treatment Expenses (630-635)	787	2,165	8
Transmission and Distribution Expenses (640-655)	32,861	31,665	9
Customer Accounts Expenses (901-906)	27,685	27,636	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	142,409	142,603	12
Total Operation and Maintenance Expenses	518,574	486,892	
Other Operating Expenses			
Depreciation Expense (403)	91,995	64,043	13
Amortization Expense (404-407)		0	14
Taxes (408)	6,637	7,368	15
Total Other Operating Expenses	98,632	71,411	
Total Operating Expenses	617,206	558,303	
NET OPERATING INCOME	15,546	16,144	

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 (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	0			1
Commercial (460.2)	11	1	269	2
Industrial (460.3)	0			3
Public Authority (460.4)	0			4
Total Unmetered Sales to General Customers (460)	11	1	269	
Metered Sales to General Customers (461)				
Residential (461.1)	925	68,094	220,055	5
Commercial (461.2)	130	60,995	143,792	6
Industrial (461.3)				7
Public Authority (461.4)	9	17,169	67,064	8
Total Metered Sales to General Customers (461)	1,064	146,258	430,911	
Private Fire Protection Service (462)	23		12,587	9
Public Fire Protection Service (463)	1		149,955	10
Other Water Sales (465)				11
Sales for Resale (466)	1	1,038	3,544	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,100	147,297	597,266	

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/FIRE SERVICE	KR AND 22ND AVE/	1	336	1
RACINE WATER	KR AND 22ND AVE	1,037	3,208	2
Total		1,038	3,544	

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 for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	149,955	3
NONE		4
Total Public Fire Protection Service (463)	149,955	
Forfeited Discounts (470):		
INTEREST CHARGED SPECIAL ASSESSMENT	29,648	5
Customer late payment charges	5,284	6
Other (specify):		
Total Forfeited Discounts (470)	34,932	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISC. OPERATING REVENUES	554	9
Return on net investment in meters charged to sewer department		10
Other (specify):		
Total Other Water Revenues (474)	554	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	307,257	271,923	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	307,257	271,923	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	1,252	1,994	* 7
Operation Supplies and Expenses (623)	6,323	8,906	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	7,575	10,900	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)	787	2,165	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	787	2,165	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	16,097	15,546	14
Operation Supplies and Expenses (641)	8,007	1,066	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	0	16
Maintenance of Mains (651)	8,757	6,923	17
Maintenance of Services (652)		917	18
Maintenance of Meters (653)		0	19
Maintenance of Hydrants (654)		4,027	20
Maintenance of Other Plant (655)		3,186	21
Total Transmission and Distribution Expenses	32,861	31,665	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,023	1,954	22
Accounting and Collecting Labor (902)	21,004	20,285	23
Supplies and Expenses (903)	1,549	5,397	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)	3,109	0	* 26
Total Customer Accounts Expenses	27,685	27,636	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	41,986	42,218	28
Office Supplies and Expenses (921)	25,886	32,246	* 29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	22,192	11,840	* 31
Property Insurance (924)	3,242	7,100	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	45,215	38,923	* 34
Regulatory Commission Expenses (928)	159	0	35
Miscellaneous General Expenses (930)		0	36
Transportation Expenses (933)	3,729	10,276	* 37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	142,409	142,603	
Total Operation and Maintenance Expenses	518,574	486,892	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

This is the second year for the utility to file as a "c" class. The accounts are being fine tuned to fit PSC classifications. There may be a decrease in some areas and an increase in others. Overall there was a 6% increase in the operation & maintenance expenses.

DONE

If Fuel or Power Purchased for Pumping (622), 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 dollar amount comes from the cost of all utilities (gas & electric) for the meter pits.

DONE

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

DONE

If Employee Pensions and Benefits (926) is zero, yet salary expense accounts exceed \$15,000, please explain.

DONE

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		6,154	6,799	3
PSC Remainder Assessment		483	569	4
Other (specify): NONE			0	5
Total tax expense		6,637	7,368	

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		0.172100				3
County tax rate	mills		4.291500				4
Local tax rate	mills		3.741590				5
School tax rate	mills		10.693100				6
Voc. school tax rate	mills		1.403480				7
Other tax rate - Local	mills		1.150000				8
Other tax rate - Non-Local	mills		0.316020				9
Total tax rate	mills		21.767790				10
Less: state credit	mills		1.487480				11
Net tax rate	mills		20.280310				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.741590				14
Combined School Tax Rate	mills		12.096580				15
Other Tax Rate - Local	mills		1.150000				16
Total Local & School Tax	mills		16.988170				17
Total Tax Rate	mills		21.767790				18
Ratio of Local and School Tax to Total	dec.		0.780427				19
Total tax net of state credit	mills		20.280310				20
Net Local and School Tax Rate	mills		15.827301				21
Utility Plant, Jan. 1	\$	7,760,987	7,760,987				22
Materials & Supplies	\$	19,647	19,647				23
Subtotal	\$	7,780,634	7,780,634				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,780,634	7,780,634				26
Assessment Ratio	dec.		1.160000				27
Assessed Value	\$	9,025,535	9,025,535				28
Net Local & School Rate	mills		15.827301				29
Tax Equiv. Computed for Current Year	\$	142,850	142,850				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized							32
by municipality (see note 6)	\$	0					33
Tax equiv. for current year (see note 6)	\$	0					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

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

General footnotes

WATER UTILITY WAS GRANTED TAX EXEMPT STATUS BY TOWN BOARD

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

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

Tax Exempt status granted by the Town of Somers; resolution passed 1997.

DONE

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

Utility District #1 levies 1.15 mil for debt service

Kenosha County also levies a separate dollar amount for library.

done

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 accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	27,625				27,625	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	27,625	0	0	0	27,625	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	543,828				543,828	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	543,828	0	0	0	543,828	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	3,667				3,667	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,442,758	2,211,893	147,024		3,507,627	25
Services (345)	174,182	683,805	84,233		773,754	* 26
Meters (346)	177,614	7,464			185,078	* 27
Hydrants (348)	230,956	734,926	20,272		945,610	* 28

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 accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,029,177	3,638,088	251,529	0	5,415,736	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	3,274				3,274	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	5,970				5,970	33
Transportation Equipment (392)	118,553				118,553	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	127,797	0	0	0	127,797	
Total utility plant in service directly assignable	2,728,427	3,638,088	251,529	0	6,114,986	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,728,427	3,638,088	251,529	0	6,114,986	

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

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)**General footnotes**

DONE

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

DONE

If Additions, Account 300 (or 300.1), is nonzero, please explain.

DONE

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

DONE

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

DONE

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

When we recognized the new relay of the Sheridan Rd Corridor, there were many retirements including the \$84,233 for current service. The utility has old records of the Sheridan Rd. Corridor and used that information for the retirement. This number was derived by using engineer numbers length of feet for the service replaced and the value of the old service that was on the books.

DONE

If Adjustments for any account are nonzero, please explain.

DONE

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

DONE

If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.

DONE

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

DONE

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

DONE

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

DONE

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

DONE

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

DONE

If Plant in Service Retirements, Account 348, are greater than zero AND Retirements on the Hydrants and Distribution System Valves schedule are zero, please explain.

Hydrants were replaced along the Sheridan Rd Corridor. New valves were put in place from engineer, old valves were removed based on historical information.

Done

If Water Treatment Equipment (332) is nonzero, report water treatment information in Reservoirs, Standpipes & Water Treatment schedule, or please explain.

DONE

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 accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	3,715,168				3,715,168	25
Services (345)	577,865				577,865	26
Meters (346)	0				0	27

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 accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	705,738				705,738	28
Other Transmission and Distribution Plant (349)	33,776				33,776	29
Total Transmission and Distribution Plant	5,032,547	0	0	0	5,032,547	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	5,032,547	0	0	0	5,032,547	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,032,547	0	0	0	5,032,547	

SOURCES OF WATER SUPPLY - 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 (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January	8,983			8,983	1
February	9,729			9,729	2
March	10,065			10,065	3
April	10,754			10,754	4
May	10,974			10,974	5
June	15,476			15,476	6
July	18,106			18,106	7
August	18,644			18,644	8
September	16,966			16,966	9
October	14,010			14,010	10
November	11,736			11,736	11
December	17,673			17,673	12
Total annual pumpage	163,116	0	0	163,116	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	163,116	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	163,116	4
Less: Gallons (000's) sold (Revenue Water):	147,297	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	15,819	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:		8
Gallons (000's) used for fire protection:		9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	1,350	11
Subtotal Authorized System Uses:	1,350	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:		14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	14,469	18
Subtotal Water Losses:	14,469	19
Percentage of water entering distribution system sold:	90%	20
Percentage of Real and Apparent Losses:	9%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)		29
Date of maximum:		30
Cause of maximum:		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)		33
Date of minimum:		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	0	35
If water is purchased:		36
Vendor Name: KENOSHA WATER DEPARTMENT		37
Point of Delivery: VARIOUS		38
What percentage of purchased water is surface water?	100%	39
Number of main breaks repaired this year:	4	40
Number of service breaks repaired this year:	2	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	8,500	43
Outside municipality?		44

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)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.000	2,862				2,862	1	
M	D	1.500	0	893			893	2	
M	D	2.000	45				45	3	
M	D	3.000	5,661	12,341	5,661	0	12,341	* 4	
M	D	4.000	0	234			234	5	
M	D	6.000	17,411	0	0		17,411	6	
P	D	6.000	2,778			0	2,778	* 7	
M	D	8.000	21,795	4,343	2,820	4,063	27,381	8	
M	S	8.000	4,063			(4,063)	0	* 9	
P	D	8.000	19,393	6,198			25,591	10	
M	D	12.000	18,681	1,010		0	19,691	11	
P	D	12.000	86,096			0	86,096	12	
P	S	12.000	2,098			0	2,098	* 13	
M	D	16.000	160			(160)	0	14	
M	D	16.000	250	19,815		160	20,225	* 15	
M	S	16.000	758	0		(758)	0	* 16	
P	D	16.000	6,574			808	7,382	17	
M	S	18.000	50			(50)	0	* 18	
P	D	20.000	12,918				12,918	* 19	
M	D	24.000	2,289				2,289	20	
P	D	24.000	492				492	21	
M	S	30.000	140				140	22	
M	D	36.000	152				152	23	
Total Within Municipality			204,666	44,834	8,481	0	241,019		
M	D	8.000	216				216	24	
P	T	8.000	839				839	25	
Total Outside of Municipality			1,055	0	0	0	1,055		
Total Utility			205,721	44,834	8,481	0	242,074		

WATER MAINS

Water Mains (Page W-21)

General footnotes

Sheridan Road Corridor is finally complete. After three phases and eight years, the last of the assets are being booked. The work in process account is closed.

DONE

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

Phase 3 of Sheridan Rd Corridor complete. There may still be some small outstanding invoices from the State. Crispell Snyder, the Towns Engineer provided the number of mains, services and hydrants that were either abandoned or removed with the new relay. Any adjustment is a result of the final accounting.

DONE

Explain all reported Adjustments.

Somers Water Utility does not have supply mains; only Distribution mains. An adjustment was made between those types to accurately reflect the type of main.

DONE

If Mains Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

DONE

If Mains Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

DONE

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	514	0		(206)	308		1
P	1.000	189			(101)	88		2
M	1.000	181				181	3	3
P	1.250	39	287			326	6	4
M	1.500	57				57		5
P	1.500	26	16			42		6
P	2.000	6	250			256		7
M	2.000	18				18		8
M	3.000	11				11		9
M	4.000	1				1		10
P	4.000	17				17		11
M	6.000	22				22	14	12
P	6.000	1				1		13
P	8.000	11				11	2	14
P	12.000	6				6	5	15
P	16.000	1				1	1	16
Total Utility		1,100	553	0	(307)	1,346	31	

WATER SERVICES

Water Services (Page W-22)

General footnotes

DONE

Explain all reported Adjustments.

Adjustments are the result of the engineer report that states that x number of services were changed as a result of the Sheridan Road Corridor. We reconized the the new services as an addition and had to adjust out the old number of services being replaced.

DONE

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

Sheridan Road Corridor financed with GO debt issued by the Town.

DONE

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

DONE

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

DONE

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

UTILITY OWNED SERVICE NOT IN USE: Water Utility has a large number of services that were placed during construction of a shopping center for future development. When the land developes, the services will be put into place.

Otherwise there are three known services on the Sheridan Rd Corridor that still have a well. Also Somers Water Utility has to extend water on 41st ave for a couple of homes that had failing wells. There were two or three homes that did not connect to the water system.

DONE

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.

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)	*	1
0.625	776		0	0	776	5	*	1
0.750	177	7	0	(5)	179	7	*	2
1.000	99	6		(28)	77	6		3
1.500	49	3		(2)	50	2	*	4
2.000	29		0	(3)	26	0	*	5
3.000	17		0	(4)	13	9	*	6
4.000	4				4	4		7
6.000	3		1		2	2	*	8
10.000	0				0	0		9
Total:	1,154	16	1	(42)	1127	35		

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

METERS (cont.)

- 4. Totals by size in Column (f) should equal same size totals in Column (o).
- 5. Explain all reported adjustments as a schedule footnote.
- 6. Do not include station meters in the meter inventory used to complete these tables.

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	706	25	0	1	0	44	776	*	1
0.750	172	5	0	1	0	1	179	*	2
1.000	74	0	0	2	0	1	77		3
1.500	6	44	0	0	0	0	50	*	4
2.000	0	22	0	2	0	2	26	*	5
3.000	0	2	0	4	6	1	13	*	6
4.000	0	3	0	0	0	1	4		7
6.000	0	0	0	2	0	0	2	*	8
10.000	0	0	0	0	0	0	0		9
Total:	958	101	0	12	6	50	1127		

METERS

Meters (Page W-23)

General footnotes

DONE

Explain all reported adjustments.

THE ADJUSTMENTS OCCUR WHEN THE STOCK METERS DO NOT RECONCILE WITH THE ACTUAL NUMBER OF METERS ON HAND. THE ACTUAL CLASSIFICATIONS HAVE BEEN CORRECTED.

DONE

If Tested During Year column total is zero, please explain.

DONE

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

DONE

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.

DONE

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

THE WATER UTILITY CHANGED OUT ALL 58" METERS IN 1997. THE PLAN IS TO CHANGE OUT THE METERS AT THE 20 YEAR POINT. DURING THIS TIME, IF THE UTILITY CUSTOMER REQUESTS, WE CHANGE OUT THE METER, TEST IT, AND RECORD THE INFORMATION WITH THE PUBLIC WORKS SUPERVISOR.

DONE

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

DONE

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.

DO WE HAVE STATION METERS. IS THAT FOR THE TEST BENCH? IF SO, THE TEST BENCH IS RECERTIFIED AT LEAST EVERY TWO YEARS.

DONE

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

ALL 6" METERS ARE TESTED EACH YEAR.

DONE

METERS (cont.)

This page intentionally left blank

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	0			3	1
Within Municipality	455	38	38		455	2
Total Fire Hydrants	458	38	38	0	458	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	38
Number of distribution system valves end of year:	680
Number of distribution valves operated during year:	30

LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	*	1
Wholesale Meter	<= 2-inch	HYDRANT METERS	Magnetic	1/1/1996	*	1
Wholesale Meter	<= 4-inch	HYDRANT METERS	Magnetic	1/1/1996	*	2

WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

Location (a)	Customers End of Year (b)
Kenosha County	
Towns	
SOMERS	1,051 *
Total Towns:	1,051
Total Kenosha County:	1,051
Total Company:	1,051

WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

Water Customers Served (Page W-27)

General footnotes

IN ADDITION TO OUR 1051 BASE CUSTOMERS, WE SERVE CONDO'S. ONE COMPLEX IS SERVED BY A MASTER METER FOR THE WHOLE DEVELOPMENT. IN CONTRAST, OTHER CONDO'S HAVE ONE METER INSTALLED FOR EACH BUILDING. OBVIOUSLY THOSE CUSTOMERS ARE NOT INCLUDED IN THE COUNT.

DONE
