



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF SOMERS WATER UTILITY

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

For the Year Ended: DECEMBER 31, 1997

**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: UTILITY FINANCIAL MANAGER

Office Address:

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

Telephone: (414) 859 - 2822

Fax Number: (414) 859 - 2331

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail 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: GORDON J. MAIER; CO.

Title:

Office Address: GORDON J. MAIER; CO.

P.O. BOX 1708
RACINE, WI 53401

Telephone: (414) 552 - 7085

Fax Number: (414) 634 - 5069

E-mail Address:

Date of most recent audit report: 11/30/1997

Period covered by most recent audit: DECEMBER 31, 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR. WILLIAM MORRIS
Title: PUBLIC WORKS COORDINATOR

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

Telephone: (414) 859 - 2822
Fax Number: (414) 859 - 2331

E-mail Address:

Name: MRS. KAY GOERGEN
Title: TOWN CLERK/TREASURER

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

Telephone: (414) 859 - 2822
Fax Number: (414) 859 - 2332

E-mail Address:

Name of utility commission/committee: SOMERS WATER UTILITY COMMISSION

Names of members of utility commission/committee:

- MRS SANDRA BARRETT, SUPERVISOR
 - MR WILLIAM F. CANTWELL, SUPERVISOR
 - MRS CAROL FISCHER, SUPERVISOR
 - MR DAVID D. HOLTZE, TOWN CHAIRMAN
 - MR SCOTT PEDERSON, SUPERVISOR
-

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 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: FINANCIAL MANAGER
Telephone: (414) 653 - 4300
Fax Number: (414) 653 - 4320

E-mail Address:

Contract/Agreement beginning-ending dates: 2/27/1990

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

kenosha water utility provides somers water utility with water

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	373,925	361,819	1
Operating Expenses:			
Operation and Maintenance Expense (401)	310,313	320,737	2
Depreciation Expense (403)	30,866	29,433	3
Amortization Expense (404)	0		4
Taxes (408)	5,273	5,015	5
Total Operating Expenses	346,452	355,185	
Net Operating Income	27,473	6,634	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	27,473	6,634	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	270	1,683	7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	17,622	23,239	9
Miscellaneous Nonoperating Income (421)	1,696	171	10
Total Other Income	19,588	25,093	
Total Income	47,061	31,727	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	47,061	31,727	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	10,837	14,982	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)			18
Total Interest Charges	10,837	14,982	
Net Income	36,224	16,745	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	431,597	410,284	19
Balance Transferred from Income (433)	36,224	16,745	20
Miscellaneous Credits to Surplus (434)	272	6,354	21
Miscellaneous Debits to Surplus--Debit (435)	7,264	1,786	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)	460,829	431,597	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
MISC. INTEREST INCOME - VARIOUS	5,277	4
INTEREST INCOME: LGIP	12,345	5
Total (Acct. 419):	17,622	
Miscellaneous Nonoperating Income (421):		
MISC. NONOPERATING INCOME	1,696	6
Total (Acct. 421):	1,696	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PRIOR YEAR ADJUSTMENT TO R.E.	272	9
Total (Acct. 434):	272	
Miscellaneous Debits to Surplus (435):		
PRIOR YEAR ADJ. PER AUDIT	7,264	10
Total (Acct. 435)--Debit:	7,264	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	698				698	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	109				109	2
Payroll					0	3
Materials	319				319	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	428	0	0	0	428	
Net income (or loss)	270	0	0	0	270	

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	373,925	0	0	0	373,925	1
Less: interdepartmental sales	281		0		281	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	373,644	0	0	0	373,644	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,036,257	1,817,382	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	239,553	219,113	2
Net Utility Plant	1,796,704	1,598,269	
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)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	189,529	343,755	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	96,975	77,509	11
Other Accounts Receivable (143)	30,446	38,162	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	12,589	29,591	14
Materials and Supplies (150)	28,160	16,637	15
Prepayments (165)	1,578	2,920	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	359,277	508,574	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	540		20
Total Deferred Debits	540	0	
Total Assets and Other Debits	2,156,521	2,106,843	

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)	48,142	48,142	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	460,829	431,597	23
Total Proprietary Capital	508,971	479,739	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)			25
Other long-Term Debt (224)	240,034	312,958	26
Total Long-Term Debt	240,034	312,958	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)			27
Accounts Payable (232)	26,718	4,346	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	7,919	11,460	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	34,637	15,806	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	10,655	10,655	36
Total Deferred Credits	10,655	10,655	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,362,224	1,287,685	38
Total Liabilities and Other Credits	2,156,521	2,106,843	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,868,270	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)	600				5
Construction Work in Progress (395)	167,387				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,036,257	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	239,553	0	0	0	9
Total Accumulated Provision	239,553	0	0	0	
Net Utility Plant	1,796,704	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	219,113				219,113	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	30,866				30,866	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
Total credits	30,866	0	0	0	30,866	13
Debits during year						14
Book cost of plant retired	10,426				10,426	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	10,426	0	0	0	10,426	19
Balance End of Year	239,553	0	0	0	239,553	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				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	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	28,160	16,637
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	28,160	16,637

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				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	48,142	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>48,142</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN #9002	06/30/1993	03/15/2003	5.00%	43,033	1
STATE TRUST FUND LOAN #9004	01/26/1994	03/15/1998	4.00%	39,280	2
STATE TRUST FUND LOAN #9005	06/08/1994	03/15/1998	4.00%	20,999	3
STATE TRUST FUND LOAN #9001	04/07/1997	03/15/2003	5.00%	136,722	4
Total for Account 224				240,034	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	5,273	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>5,273</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,402	7
PSC Remainder Assessment	871	8
Other (explain):		
NONE		9
Total payments and other debits	<u>5,273</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	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOANS	11,460	10,837	14,378	7,919	3
Subtotal	11,460	10,837	14,378	7,919	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	11,460	10,837	14,378	7,919	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,287,685					1,287,685	1
Add credits during year:							
For Services	4,000					4,000	2
For Mains						0	3
Other (specify):							
CIA - SPECIAL ASSESSMENT	2,643					2,643	4
CIA - DEVELOPER	67,896					67,896	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	1,362,224	0	0	0	0	1,362,224	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,373	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
ACCRUAL OF YEAR END REVENUE	92,602	8
Total (Acct. 142):	96,975	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
SPECIAL ASSESSMENTS	30,446	11
Total (Acct. 143):	30,446	
Receivables from Municipality (145):		
TAX ROLL RECEIVABLES	12,589	12
Total (Acct. 145):	12,589	
Prepayments (165):		
INSURANCE	1,578	13
Total (Acct. 165):	1,578	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PRELIMINARY LEGAL EXPENSE	540	15
Total (Acct. 183):	540	

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)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED SPECIAL ASSESSMENTS	10,655	17
Total (Acct. 253):	10,655	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,831,818	0	0	0	1,831,818	1
Materials and Supplies	22,398	0	0	0	22,398	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	229,333	0	0	0	229,333	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,324,954	0	0	0	1,324,954	6
Other (specify):					0	7
Average Net Rate Base	299,929	0	0	0	299,929	
Net Operating Income	27,473	0	0	0	27,473	8
Net Operating Income as a percent of Average Net Rate Base	9.16%	N/A	N/A	N/A	9.16%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	48,142	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	446,213	3
Other (Specify):		4
Total Average Proprietary Capital	494,355	
Net Income		
Net Income	36,224	5
Percent Return on Proprietary Capital	7.33%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

UNDERTOOK A COMPLETE METER CHANGE OUT FIRST 300 RECOGNIZED IN 1997
REMAINDER SHOULD BE COMPLETED IN 1998

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

UNDERTOOK A COMPLETE METER CHANGE OUT/ FIRST PHASE IN 1997
PURCHASED 300 METERS

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	371,627	1
Total Sales of Water	371,627	
Other Operating Revenues		
Forfeited Discounts (470)	1,966	2
Other Water Revenues (474)	332	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,298	
Total Operating Revenues	373,925	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	232,286	5
General Operating Expenses (680-690)	78,027	6
Total Operation and Maintenance Expenses	310,313	
Other Operating Expenses		
Depreciation Expense (403)	30,866	7
Amortization Expense (404)	0	8
Taxes (408)	5,273	9
Total Other Operating Expenses	36,139	
Total Operating Expenses	346,452	
NET OPERATING INCOME	27,473	

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. Bulk sales should be account 460.

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	61	104	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	61	104	
Metered Sales to General Customers (461)				
Residential	662	52,968	142,967	4
Commercial	73	41,655	88,959	5
Industrial				6
Total Metered Sales to General Customers (461)	735	94,623	231,926	
Private Fire Protection Service (462)	12		4,116	7
Public Fire Protection Service (463)	1		61,674	8
Other Sales to Public Authorities (464)	7	37,918	73,526	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	166	281	12
Total Sales of Water	757	132,768	371,627	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	61,674	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	61,674	
Forfeited Discounts (470):		
Customer late payment charges	1,966	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,966	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
HYDRANT RENTAL	332	8
Total Other Water Revenues (474)	332	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	26,138	1
Purchased Water (610)	164,192	2
Fuel or Power Purchased for Pumping (620)	545	3
Chemicals (630)		4
Supplies and Expenses (640)	6,946	5
Repairs of Water Plant (650)	31,407	6
Transportation Expenses (660)	3,058	7
Total Plant Operation and Maintenance Expenses	232,286	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	31,415	8
Office Supplies and Expenses (681)	11,933	9
Outside Services Employed (682)	14,347	10
Insurance Expense (684)	713	11
Employees Pensions and Benefits (686)	19,430	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	189	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	78,027	
 Total Operation and Maintenance Expenses	 310,313	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	WAIVED PER RESOLUTION OF TOWN BOARD	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		4,402	3
PSC Remainder Assessment		871	4
Other (specify): NONE			5
Total tax expense		5,273	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). 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		0.226245				3
County tax rate	mills		5.688767				4
Local tax rate	mills		1.919560				5
School tax rate	mills		11.842059				6
Voc. school tax rate	mills		1.771077				7
Other tax rate - Local	mills		1.000000				8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		22.447708				10
Less: state credit	mills		2.280417				11
Net tax rate	mills		20.167291				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.919560				14
Combined School Tax Rate	mills		13.613136				15
Other Tax Rate - Local	mills		1.000000				16
Total Local & School Tax	mills		16.532696				17
Total Tax Rate	mills		22.447708				18
Ratio of Local and School Tax to Total	dec.		0.736498				19
Total tax net of state credit	mills		20.167291				20
Net Local and School Tax Rate	mills		14.853173				21
Utility Plant, Jan. 1	\$	1,817,382	1,817,382				22
Materials & Supplies	\$	29,350	29,350				23
Subtotal	\$	1,846,732	1,846,732				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,846,732	1,846,732				26
Assessment Ratio	dec.		0.736498				27
Assessed Value	\$	1,360,114	1,360,114				28
Net Local & School Rate	mills		14.853173				29
Tax Equiv. Computed for Current Year	\$	20,202	20,202				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	27,625	0	1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	27,625	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	153,759	0	10
Other Water Source Plant (317)			11
Total Source of Supply Plant	153,759	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)	3,667		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	27,625	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	27,625	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)	0	18,490	172,249	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	18,490	172,249	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	0	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			3,667	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)	1,231,519		27
Fire Mains (344)			28
Services (345)	161,487	640	29
Meters (346)	71,873	27,239	30
Hydrants (348)	120,907	888	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,589,453	28,767	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)	4,937		34
Office Furniture and Equipment (372)	9,284		35
Computer Equipment (372.1)			36
Transportation Equipment (373)	7,034		37
Other General Equipment (379)			38
Other Tangible Property (390)	3,274		39
Total General Plant	24,529	0	
Total utility plant in service directly assignable	1,795,366	28,767	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,795,366	28,767	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		53,287	1,284,806 27
Fire Mains (344)			0 28
Services (345)		(2,435)	159,692 29
Meters (346)	15,387		83,725 30
Hydrants (348)	539	(9,279)	111,977 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	15,926	41,573	1,643,867
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			4,937 34
Office Furniture and Equipment (372)			9,284 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			7,034 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			3,274 39
Total General Plant	0	0	24,529
Total utility plant in service directly assignable	15,926	60,063	1,868,270
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	15,926	60,063	1,868,270

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	9,003			9,003	1
February	9,997			9,997	2
March	8,742			8,742	3
April	10,009			10,009	4
May	9,670			9,670	5
June	12,197			12,197	6
July	15,263			15,263	7
August	14,818			14,818	8
September	13,952			13,952	9
October	13,750			13,750	10
November	10,494			10,494	11
December	10,917			10,917	12
Total for year	138,812	0	0	138,812	
Less: Measured or estimated water used in main flushing and water treatment during year				1,939	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				136,873	16
Less: Water sold				132,768	17
Losses and unaccounted for				4,105	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year					21
Date of maximum:					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum:					25
Total KWH used for pumping for the year				45	26
If water is purchased: Vendor Name: KENOSHA WATER UTILITY					27
Point of Delivery: VARIOUS POINTS					28

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.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	45				45	1
M	D	3.000	6,481				6,481	2
M	D	6.000	17,466				17,466	3
P	D	6.000	2,496				2,496	4
M	D	8.000	21,795				21,795	5
P	D	8.000	7,517				7,517	6
M	D	12.000	19,908				19,908	7
P	S	12.000	633				633	8
M	D	16.000	250				250	9
Total Within Municipality			76,591	0	0	0	76,591	
M	D	8.000	216				216	10
P	T	8.000	839				839	11
Total Outside of Municipality			1,055	0	0	0	1,055	
Total Utility			77,646	0	0	0	77,646	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	511				511		1
M	1.000	81	1			82		2
M	1.500	51				51		3
M	2.000	18				18		4
M	3.000	11				11		5
M	4.000	1				1		6
M	6.000	3				3		7
Total Utility		676	1	0	0	677	0	

METERS

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

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	690	324			1,014	339	1
0.750	16	1	0	0	17	5	2
1.000	27	2	0	0	29	4	3
1.500	22	1	0	(6)	17	1	4
2.000	26	0	0	0	26	0	5
3.000	4	0	0	0	4	0	6
4.000	1	0	0	0	1	0	7
6.000	2	0	0	0	2	0	8
Total:	788	328	0	(6)	1,110	349	

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	641	17	0	1	0	355	1,014	1
0.750	16	0	0	1	0	0	17	2
1.000	10	14	0	1	0	4	29	3
1.500	1	15	0	0	0	1	17	4
2.000	0	24	0	0	0	2	26	5
3.000	0	2	0	0	0	2	4	6
4.000	0	0	0	1	0	0	1	7
6.000	0	0	0	2	0	0	2	8
Total:	668	72	0	6	0	364	1,110	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1	0	0	0	1	1
Within Municipality	115	1	1	0	115	2
Total Fire Hydrants	116	1	1	0	116	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	121
Number of distribution system valves end of year:	270
Number of distribution valves operated during year:	281

WATER OPERATING SECTION FOOTNOTES

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

NOTE 6 - TOWN OF SOMERS HAS ADOPTED A RESOLUTION THAT WAIVES THE TAX EQUIV. FOR THE WATER UTILITY. A COPY OF THE RESOLUTION IS ALSO ENCLOSED.

Water Utility Plant in Service (Page W-08)

ADJUSTMENTS TO WATER UTILITY PLANT IN SERVICE: #345,346,348 RECOGNIZED MAINS LAST YEAR THAT WERE SUPPOSE TO BE PART OF RACINE WATER UTILITY. ALSO PER OUR YEARLY AUDIT, WE INCORRECTLY LISTED #317 ADDITIONS LAST YEAR.

Water Services (Page W-16)

WATER SERVICES ARE CHARGED BASED ON THE ACTUAL COST TO TAP THE MAIN OR AS A CHARGE BACK TO RESIDENT IN THE FORM OF ASSESSMENT. WHEN DEVELOPERS INSTALL THERE IS NO CHARGE TO INDIVIDUAL. THE COST IS RECOGNIZED PER THE PSC SCHEDULE OF CHARGES
