



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: TOWN OF SOMERS WATER UTILITY

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

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For the Year Ended: DECEMBER 31, 1999

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**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**

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**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:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MRS JEAN M. ANDERSON

**Title:** FINANCIAL MANAGER

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

**Telephone:** (262) 859 - 2822

**Fax Number:** (262) 859 - 2331

**E-mail Address:** jandersonsomers@yahoo.com

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MS CAROL FISCHER

**Title:** TOWN CHAIRPERSON

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

**Telephone:** (262) 859 - 2822

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** MS KATHRYN A HOPPE

**Title:** CPA

**Office Address:** HOPPE & ORENDORFF, S.C.  
3916 67TH ST  
KENOSHA, WI 53142

**Telephone:** (262) 657 - 7716

**Fax Number:** (262) 657 - 6191

**E-mail Address:**

**Date of most recent audit report:** 6/11/1999

**Period covered by most recent audit:** 1998

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR. WILLIAM MORRIS

**Title:** PUBLIC WORKS COORDINATOR

**Office Address:**

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

**Telephone:** (262) 859 - 2822

**Fax Number:** (262) 859 - 2331

**E-mail Address:**

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**Name:** MRS. KAY GOERGEN

**Title:** TOWN CLERK/TREASURER

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

**Telephone:** (262) 859 - 2822

**Fax Number:** (262) 859 - 2332

**E-mail Address:**

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**Name of utility commission/committee:** SOMERS WATER UTILITY COMMISSION

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**Names of members of utility commission/committee:**

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

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**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. § 66.077 of the Wisconsin Statutes?** NO

**Date of Ordinance:**

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

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## IDENTIFICATION AND OWNERSHIP

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

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

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

**Contact Person:** MS CATHY BRNAK  
**Title:** FINANCIAL MANAGER

**Telephone:** (262) 653 - 4300

**Fax Number:** (262) 653 - 4320

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	392,402	373,676	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	335,075	306,792	2
Depreciation Expense (403)	32,903	34,020	3
Amortization Expense (404)	0	0	4
Taxes (408)	4,700	5,575	5
<b>Total Operating Expenses</b>	<b>372,678</b>	<b>346,387</b>	
<b>Net Operating Income</b>	<b>19,724</b>	<b>27,289</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>19,724</b>	<b>27,289</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,571	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	10,212	22,657	9
Miscellaneous Nonoperating Income (421)	345	109	10
<b>Total Other Income</b>	<b>13,128</b>	<b>22,766</b>	
<b>Total Income</b>	<b>32,852</b>	<b>50,055</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	11,457	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>11,457</b>	
<b>Income Before Interest Charges</b>	<b>32,852</b>	<b>38,598</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	4,502	9,505	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>4,502</b>	<b>9,505</b>	
<b>Net Income</b>	<b>28,350</b>	<b>29,093</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	505,151	460,829	19
Balance Transferred from Income (433)	28,350	29,093	20
Miscellaneous Credits to Surplus (434)	2,682	15,229	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>536,183</b>	<b>505,151</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
FIRST BANKING CENTER/ LOCAL GOVERNMENT INVESEMENT POOL	10,212	4
<b>Total (Acct. 419):</b>	<b>10,212</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
PERMITS FOR HYDRANT METERS/ WRENCHES ETC.	345	5
<b>Total (Acct. 421):</b>	<b>345</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
SETTLEMENT ON PRIOR AUDITOR BILL FOR LESS THEN ORIGINAL BOOK	2,682	8
<b>Total (Acct. 434):</b>	<b>2,682</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,571				2,571	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>2,571</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,571</b>	

### 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	392,402	0	0	0	<b>392,402</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>392,402</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>392,402</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,918,744	2,605,197	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	296,163	268,155	<b>2</b>
<b>Net Utility Plant</b>	<b>2,622,581</b>	<b>2,337,042</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(23,731)	11,016	<b>8</b>
Temporary Cash Investments (132)	27,053	92,777	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	99,709	62,629	<b>11</b>
Other Accounts Receivable (143)	77,193	83,388	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	32,422	14,457	<b>14</b>
Materials and Supplies (150)	14,046	12,896	<b>15</b>
Prepayments (165)	1,534	2,155	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>228,226</b>	<b>279,318</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	540	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>540</b>	
<b>Total Assets and Other Debits</b>	<b>2,850,807</b>	<b>2,616,900</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	53,378	48,142	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	536,183	505,151	23
<b>Total Proprietary Capital</b>	<b>589,561</b>	<b>553,293</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	245,573	160,472	26
<b>Total Long-Term Debt</b>	<b>245,573</b>	<b>160,472</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	42,113	45,443	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,832	6,282	32
Other Current and Accrued Liabilities (238)		0	33
<b>Total Current and Accrued Liabilities</b>	<b>44,945</b>	<b>51,725</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	11,449	2,975	36
<b>Total Deferred Credits</b>	<b>11,449</b>	<b>2,975</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)		0	37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,959,279	1,848,435	38
<b>Total Liabilities and Other Credits</b>	<b>2,850,807</b>	<b>2,616,900</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,826,064	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)	92,080				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>2,918,744</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	296,163	0	0	0	9
<b>Total Accumulated Provision</b>	<b>296,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,622,581</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	268,155				<b>268,155</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	32,903				<b>32,903</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>32,903</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,903</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	4,895				<b>4,895</b>	15
Cost of removal					<b>0</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>4,895</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,895</b>	19
<b>Balance End of Year</b>	<b>296,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>296,163</b>	20
<b>Composite Depreciation Rate?</b>	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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<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)
<b>Electric Utility</b>						
Fuel for generation					0	0
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	14,046	12,896
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>14,046</b>	<b>12,896</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE	0	0	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	48,142	1
<b>Changes during year (explain):</b>		
UTILITIES SHARE OF NEW METER PIT / DISTRIBUTION/ CIA DEVELOP.	5,236	2
<b>Balance end of year</b>	<b><u>53,378</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-----------------------------	----------------------	----------------------------	----------------------	-------------------------------------

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
STATE TRUST FUND LOAN #9002	06/30/1993	03/15/2003	5.00%	30,062	<b>1</b>
STATE TRUST FUND LONE #9007	01/06/1999	03/15/2003	5.25%	120,000	<b>2</b>
STATE TRUST FUND LOAN #9001	04/07/1997	03/15/2003	5.00%	95,511	<b>3</b>
<b>Total for Account 224</b>				<b>245,573</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	4,700	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>4,700</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	4,147	7
PSC Remainder Assessment	553	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>4,700</u>	
<b>Balance end of year</b>	<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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
STATE TRUST FUND LOANS	6,282	4,502	7,952	2,832	3
<b>Subtotal</b>	<b>6,282</b>	<b>4,502</b>	<b>7,952</b>	<b>2,832</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>6,282</b>	<b>4,502</b>	<b>7,952</b>	<b>2,832</b>	

**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	1,848,435	0	0	0	0	<b>1,848,435</b>	1
<b>Add credits during year:</b>							
For Services	4,000					<b>4,000</b>	2
For Mains	106,844					<b>106,844</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>1,959,279</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,959,279</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	99,581	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
ACCRUED INTEREST	128	8
<b>Total (Acct. 142):</b>	<b>99,709</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
SPECIAL ASSESSMENTS	77,193	11
<b>Total (Acct. 143):</b>	<b>77,193</b>	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSMENTS ON TAX ROLL	32,422	12
<b>Total (Acct. 145):</b>	<b>32,422</b>	
<b>Prepayments (165):</b>		
INSURANCE	1,534	13
<b>Total (Acct. 165):</b>	<b>1,534</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE	0	15
<b>Total (Acct. 183):</b>	<b>0</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Payables to Municipality (233):</b>		
NONE		16
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
RIGHT OF RECOVERY	8,474	17
DEF ASSESSMENTS	2,975	18
<b>Total (Acct. 253):</b>	<b>11,449</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	2,658,863	0	0	0	2,658,863	1
Materials and Supplies	13,471	0	0	0	13,471	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	282,159	0	0	0	282,159	4
Customer Advances for Construction	4,237				4,237	5
Contributions in Aid of Construction	1,903,857	0	0	0	1,903,857	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>482,081</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>482,081</b>	
Net Operating Income	19,724	0	0	0	19,724	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	4.09%	N/A	N/A	N/A	4.09%	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	50,760	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	520,667	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>571,427</b>	
<b>Net Income</b>		
Net Income	28,350	5
<b>Percent Return on Proprietary Capital</b>	<b>4.96%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

September 1, 2000

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

1999 Analytical Review DWCCA-5545-PJL

Dear Mrs. Anderson:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. On page W-1, line 7, depreciation expense decreased from \$34,020 in 1997 to \$32,903 in 1998, even though average depreciable plant investment increased from \$2,152,342 in 1997 to \$2,631,239 in 1998. Our computation of depreciation expense for 1999 is \$41,689 based upon average of first of year and end of year plant investment times the authorized depreciation rate for each account. Please state the reason for the unexplained decrease in depreciation expense.
2. During our review, we note that while you report 16 meters as retired during the year in column (d) of the Meters schedule on page W-17, there are no dollars reported as retired during the year for Account 346, Meters, on page W-8. Please note the enclosed page 2 from section 2 of your Water Utility Reference Manual which directs that the original cost of these meters should be retired from the plant schedule when the meters are removed from service. Please also note that you should not report a net amount; rather you should report additions, retirements, and adjustments separately. Please confirm that you will adjust Account 346 accordingly in the 2000 report.
3. As directed in the head notes of the mains schedule on page W-15, please explain how the mains reported as added during the year were financed.
4. In the Balance Sheet End-of-Year Account Balances schedule on page F-18, special assessments of \$77,193 are reported in Account 143, Other Accounts Receivable. In the future, please note that assessments which will be collected over a period of more than one year should be reported in Account 124.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions,

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## FINANCIAL SECTION FOOTNOTES

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please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\5545.doc

Enclosure

cc: Ms. Carol Fischer, Town Chairman

E-MAILED RESPONSE RECEIVED 9/5/00 FOLLOWS:

Sept, 6, 2000

Mr. Leege:

In response to your letter dated September 1, 2000 regarding the analytical review of our 1999 Annual report. I submit the following:

Item 1. The audit of our financial reports was completed June 2, 2000. An adjusting entry of \$21,831.90 was done to depreciation expense for an annual charge of \$43,819.00.

Item 2. In addition, the audit also generated an adjustment for retirements of \$10,915.95. These items have been done as a prior period adjustment dated 12/31/99.

Item 3. Replaced existing mains were financed by a loan from the State Trust Fund. The new mains were levied as special assessments. Many of the assessments will have to be deferred until the property develops. It is zoned Agricultural.

Item 4. Long term specials will be reported in account 124 instead of 143. If you have any further questions, please don't hesitate to contact me.

Sincerely,

Jean M. Anderson  
Financial Manager, Town of Somers, Somers Water Utility #5545

Review closed.

PJL

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	387,492	1
<b>Total Sales of Water</b>	<b>387,492</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	5,569	2
Other Water Revenues (474)	(659)	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>4,910</b>	
<b>Total Operating Revenues</b>	<b>392,402</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	247,943	5
General Operating Expenses (680-690)	87,132	6
<b>Total Operation and Maintenance Expenses</b>	<b>335,075</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	32,903	7
Amortization Expense (404)	0	8
Taxes (408)	4,700	9
<b>Total Other Operating Expenses</b>	<b>37,603</b>	
<b>Total Operating Expenses</b>	<b>372,678</b>	
<b>NET OPERATING INCOME</b>	<b>19,724</b>	

### 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	695	53,908	160,561	4
Commercial	72	44,866	94,061	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>767</b>	<b>98,774</b>	<b>254,622</b>	
Private Fire Protection Service (462)	12		4,404	7
Public Fire Protection Service (463)	1		61,674	8
Other Sales to Public Authorities (464)	7	43,995	66,792	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	585	0	12
<b>Total Sales of Water</b>	<b>788</b>	<b>143,354</b>	<b>387,492</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	61,674	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>61,674</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,569	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>5,569</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b>		
VARIATION AFTER UPGRADE OF SOFTWARE	(659)	8
<b>Total Other Water Revenues (474)</b>	<b>(659)</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	11,978	1
Purchased Water (610)	209,397	2
Fuel or Power Purchased for Pumping (620)	601	3
Chemicals (630)	0	4
Supplies and Expenses (640)	5,787	5
Repairs of Water Plant (650)	18,148	6
Transportation Expenses (660)	2,032	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>247,943</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	39,528	8
Office Supplies and Expenses (681)	15,416	9
Outside Services Employed (682)	5,032	10
Insurance Expense (684)	7,148	11
Employees Pensions and Benefits (686)	19,800	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	208	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>87,132</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>335,075</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security	% OF HOURS WORKED	4,147	3
PSC Remainder Assessment		553	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>4,700</u></b>	

### 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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.215240				3
County tax rate	mills		5.661050				4
Local tax rate	mills		2.202280				5
School tax rate	mills		9.300450				6
Voc. school tax rate	mills		1.663510				7
Other tax rate - Local	mills		1.020710				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>20.063240</b>				<b>10</b>
Less: state credit	mills		1.815530				11
<b>Net tax rate</b>	mills		<b>18.247710</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>2.202280</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.963960</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>1.020710</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>14.186950</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.063240</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.707112</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>18.247710</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>12.903168</b>				<b>21</b>
Utility Plant, Jan. 1	\$	2,605,197	2,605,197				22
Materials & Supplies	\$	12,896	12,896				23
<b>Subtotal</b>	\$	<b>2,618,093</b>	<b>2,618,093</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,618,093</b>	<b>2,618,093</b>				<b>26</b>
Assessment Ratio	dec.		0.920000				27
<b>Assessed Value</b>	\$	<b>2,408,646</b>	<b>2,408,646</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>12.903168</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>31,079</b>	<b>31,079</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>0</b>					<b>34</b>

### 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	27,625		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>27,625</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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)	367,624	127,814	10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>367,624</b>	<b>127,814</b>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	3,667		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			27,625	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>27,625</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
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)	4,445		490,993	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>4,445</b>	<b>0</b>	<b>490,993</b>	
<b>PUMPING PLANT</b>				
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	0		<b>26</b>
Transmission and Distribution Mains (343)	1,538,015	157,572	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	230,103	17,131	<b>29</b>
Meters (346)	88,623	4,136	<b>30</b>
Hydrants (348)	211,477	32,643	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>2,071,885</b>	<b>211,482</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	4,937		<b>34</b>
Office Furniture and Equipment (372)	9,284		<b>35</b>
Computer Equipment (372.1)	0		<b>36</b>
Transportation Equipment (373)	7,034		<b>37</b>
Other General Equipment (379)	0		<b>38</b>
Other Tangible Property (390)	3,274		<b>39</b>
<b>Total General Plant</b>	<b>24,529</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,491,663</b>	<b>339,296</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>2,491,663</b>	<b>339,296</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	450		1,695,137 27
Fire Mains (344)			0 28
Services (345)			247,234 29
Meters (346)			92,759 30
Hydrants (348)			244,120 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>450</b>	<b>0</b>	<b>2,282,917</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>24,529</b>
<b>Total utility plant in service directly assignable</b>	<b>4,895</b>	<b>0</b>	<b>2,826,064</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>4,895</b>	<b>0</b>	<b>2,826,064</b>

## 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	10,309			10,309	1
February	11,352			11,352	2
March	9,846			9,846	3
April	11,370			11,370	4
May	9,052			9,052	5
June	14,403			14,403	6
July	15,105			15,105	7
August	18,887			18,887	8
September	15,990			15,990	9
October	11,951			11,951	10
November	10,996			10,996	11
December	10,227			10,227	12
<b>Total for year</b>	<b>149,488</b>	<b>0</b>	<b>0</b>	<b>149,488</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				174	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				149,314	16
Less: Water sold				143,354	17
Losses and unaccounted for				5,960	18
Percent unaccounted for to the nearest whole percent (%)				4%	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				0	26
If water is purchased: Vendor Name: KENOSHA WATER UTILITY					27
Point of Delivery: VARIOUS POINTS					28

### SOURCES OF WATER SUPPLY - GROUND WATERS

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

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

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<b>Particulars</b> <b>(a)</b>	<b>Unit A</b> <b>(b)</b>	<b>Unit B</b> <b>(c)</b>	<b>Unit C</b> <b>(d)</b>
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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.

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<b>Particulars</b> <b>(a)</b>	<b>Unit A</b> <b>(b)</b>	<b>Unit B</b> <b>(c)</b>	<b>Unit C</b> <b>(d)</b>
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NONE

### WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	2.000	45	0	0	0	45	1	
M	D	3.000	6,481	0	820	0	5,661	2	
M	D	6.000	17,466	0	55	0	17,411	3	
P	D	6.000	2,496	0	0	0	2,496	4	
M	D	8.000	21,795	0	0	0	21,795	5	
M	S	8.000	3,882	181	0	0	4,063	6	
P	D	8.000	7,517	0	0	0	7,517	7	
M	D	12.000	19,958	128	0	0	20,086	8	
P	S	12.000	633	1,465	0	0	2,098	9	
M	D	16.000	250	0	0	0	250	10	
M	S	16.000	758	0	0	0	758	11	
M	S	18.000	50	0	0	0	50	12	
M	D	24.000	45	1,053	0	0	1,098	13	
M	S	30.000	140	0	0	0	140	14	
<b>Total Within Municipality</b>			<b>81,516</b>	<b>2,827</b>	<b>875</b>	<b>0</b>	<b>83,468</b>		
M	D	8.000	216	0	0	0	216	15	
P	T	8.000	839	0	0	0	839	16	
<b>Total Outside of Municipality</b>			<b>1,055</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,055</b>		
<b>Total Utility</b>			<b>82,571</b>	<b>2,827</b>	<b>875</b>	<b>0</b>	<b>84,523</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	511	0	0	0	511		1
M	1.000	167	9	0	0	176		2
M	1.500	51	4	0	0	55		3
M	2.000	18	0	0	0	18		4
M	3.000	11	0	0	0	11		5
M	4.000	1	0	0	0	1		6
M	6.000	3	0	0	0	3		7
<b>Total Utility</b>		<b>762</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>775</b>	<b>0</b>	

### 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	707	13	0	0	<b>720</b>	0	<b>1</b>
0.750	7	3	0	0	<b>10</b>	0	<b>2</b>
1.000	28	12	12	0	<b>28</b>	12	<b>3</b>
1.500	17	4	1	0	<b>20</b>	1	<b>4</b>
2.000	25	1	2	0	<b>24</b>	2	<b>5</b>
3.000	4	2	0	0	<b>6</b>	0	<b>6</b>
4.000	1	0	0	0	<b>1</b>	0	<b>7</b>
6.000	3	0	1	0	<b>2</b>	1	<b>8</b>
<b>Total:</b>	<b>792</b>	<b>35</b>	<b>16</b>	<b>0</b>	<b>811</b>	<b>16</b>	

#### 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	687	19	0	3	4	7	<b>720</b>	<b>1</b>
0.750	9	0	0	0	1	0	<b>10</b>	<b>2</b>
1.000	13	14	0	1	0	0	<b>28</b>	<b>3</b>
1.500	9	6	0	0	0	5	<b>20</b>	<b>4</b>
2.000	0	22	0	0	0	2	<b>24</b>	<b>5</b>
3.000	2	1	0	0	3	0	<b>6</b>	<b>6</b>
4.000	0	0	0	1	0	0	<b>1</b>	<b>7</b>
6.000	0	0	0	2	0	0	<b>2</b>	<b>8</b>
<b>Total:</b>	<b>720</b>	<b>62</b>	<b>0</b>	<b>7</b>	<b>8</b>	<b>14</b>	<b>811</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	150	7			157	2
<b>Total Fire Hydrants</b>	<b>151</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>158</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	151
Number of distribution system valves end of year:	1
Number of distribution valves operated during year:	1

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

(600) ADJUSTMENT BETWEEN ADMINISTRATION AND OPERATION  
(610) KENOSHA WATER UTILITY RATE INCREASE  
(650) INCREASE IN WATER MAIN BREAKS/REPAIRS  
(682) LEGAL FEES/ENGINEERING FEES APPLIED DIRECTLY TO PROJECTS AND CPA FEES  
ARE SUBSTANTIALLY LOWER

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

PER SOMERS TOWN BOARD; WAIVER OF THE PROPERTY TAX EQUIVALENT

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### Water Mains (Page W-15)

Replaced water main along the sheridan rd corridor  
part of an on going replacement program.

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### Water Services (Page W-16)

Assessed against property owners  
based on PSC rate order

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### Meters (Page W-17)

Replaced 16 meters during the year/  
This is part of our meter change out program  
The larger size meters are now being addressed.

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### Hydrants and Distribution System Valves (Page W-18)

A schedule for the distribution valves will be implemented this year. We  
will then get an accurate count for how many valves there are.

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