



3015 (02-02-05)

**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, 2004

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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**

**Exact Utility Name:** TOWN OF SOMERS WATER UTILITY

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

**When was utility organized?** 1/1/1993

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MRS JEAN M. ANDERSON

**Title:** FINANCIAL MANAGER

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

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

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

**E-mail Address:** janderson@somers.org

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** CAROL FISCHER

**Title:** TOWN CHAIRMAN

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

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

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

**E-mail Address:**

**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:** KATHRYN A. HOPPE, CPA

**Title:**

**Office Address:** HOPPE & ORENDORFF, SC  
3916 67TH ST  
KENOSHA, WI 53142

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

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

**E-mail Address:** office@handocpas.com

**Date of most recent audit report:** 3/25/2004

**Period covered by most recent audit:** YEAR OF 2003

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

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**Name:** MR. WILLIAM MORRIS

**Title:** TOWN ADMINISTRATOR

**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:**

- MRS DARLENE COLE, SUPERVISOR
  - MS CAROL FISCHER, TOWN CHAIRMAN
  - MR BENJAMIN HARBACH, SUPERVISOR
  - MR LARRY HARDING, SUPERVISOR
  - MR VERN WIENKE, SUPERVISOR
- 

**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation**

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## IDENTIFICATION AND OWNERSHIP

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**of water or sewer treatment plant)?** YES

**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 12/31/2999

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

kenosha water utility provides somers water utility wholesale water

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	492,799	465,722	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	366,803	319,586	2
Depreciation Expense (403)	35,502	62,953	3
Amortization Expense (404)	325	0	4
Taxes (408)	5,440	4,434	5
<b>Total Operating Expenses</b>	<b>408,070</b>	<b>386,973</b>	
<b>Net Operating Income</b>	<b>84,729</b>	<b>78,749</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>84,729</b>	<b>78,749</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	921	4,049	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,982	2,544	9
Miscellaneous Nonoperating Income (421)	667,232	4,608	10
<b>Total Other Income</b>	<b>670,135</b>	<b>11,201</b>	
<b>Total Income</b>	<b>754,864</b>	<b>89,950</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(11,010)	0	11
Other Income Deductions (426)	45,214	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>34,204</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>720,660</b>	<b>89,950</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	8,884	5,966	13
Amortization of Debt Discount and Expense (428)	487	325	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>9,371</b>	<b>6,291</b>	
<b>Net Income</b>	<b>711,289</b>	<b>83,659</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	583,604	499,945	19
Balance Transferred from Income (433)	711,289	83,659	20
Miscellaneous Credits to Surplus (434)	1,547,064	0	21
Miscellaneous Debits to Surplus--Debit (435)	75,777	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>2,766,180</b>	<b>583,604</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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	492,799		492,799	1
<b>Total (Acct. 400):</b>	<b>492,799</b>	<b>0</b>	<b>492,799</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	366,803		366,803	2
<b>Total (Acct. 401):</b>	<b>366,803</b>	<b>0</b>	<b>366,803</b>	
<b>Depreciation Expense (403):</b>				
Derived	35,502		35,502	3
<b>Total (Acct. 403):</b>	<b>35,502</b>	<b>0</b>	<b>35,502</b>	
<b>Amortization Expense (404):</b>				
Derived	325		325	4
<b>Total (Acct. 404):</b>	<b>325</b>	<b>0</b>	<b>325</b>	
<b>Taxes (408):</b>				
Derived	5,440		5,440	5
<b>Total (Acct. 408):</b>	<b>5,440</b>	<b>0</b>	<b>5,440</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>84,729</b>	<b>0</b>	<b>84,729</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	921		921	8
<b>Total (Acct. 415-416):</b>	<b>921</b>	<b>0</b>	<b>921</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
SOUTHPORT BANK	37	0	37	10
INTEREST ON SPECIAL ASSESSMENT	560	0	560	11
INTEREST COLLECTED ON DELQ. SPECIALS ON TAXROI	1,385	0	1,385	12
<b>Total (Acct. 419):</b>	<b>1,982</b>	<b>0</b>	<b>1,982</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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	█	0	0 13
NEW DEVELOPMENT - CARRINGTON COURT	0	100,024	100,024 14
NEW DEVELOPMENT - SOMERS ESTATES	0	388,224	388,224 15
NEW DEVELOPMENT - OAKFOREST	0	131,706	131,706 16
NEW DEVELOPMENT - WUDI	0	46,479	46,479 17
HYDRANT METER PERMIT	511	0	511 18
ALL OTHER MISC.	288	0	288 19
<b>Total (Acct. 421):</b>	<b>799</b>	<b>666,433</b>	<b>667,232</b>
<b>TOTAL OTHER INCOME:</b>	<b>3,702</b>	<b>666,433</b>	<b>670,135</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(11,010)	█	(11,010) 20
NONE	0	0	0 21
<b>Total (Acct. 425):</b>	<b>(11,010)</b>	<b>0</b>	<b>(11,010)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	█	37,414	37,414 22
NONE	7,800	0	7,800 23
<b>Total (Acct. 426):</b>	<b>7,800</b>	<b>37,414</b>	<b>45,214</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(3,210)</b>	<b>37,414</b>	<b>34,204</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	8,884	█	8,884 24
<b>Total (Acct. 427):</b>	<b>8,884</b>	<b>0</b>	<b>8,884</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	487	█	487 25
<b>Total (Acct. 428):</b>	<b>487</b>	<b>0</b>	<b>487</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	█	0 26
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	█	0 27
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 28
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 29
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>9,371</b>	<b>0</b>	<b>9,371</b>
<b>NET INCOME:</b>	<b>82,270</b>	<b>629,019</b>	<b>711,289</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	578,996	4,608	583,604 30
<b>Total (Acct. 216):</b>	<b>578,996</b>	<b>4,608</b>	<b>583,604</b>
<b>Balance Transferred from Income (433):</b>			
Derived	82,270	629,019	711,289 31
<b>Total (Acct. 433):</b>	<b>82,270</b>	<b>629,019</b>	<b>711,289</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
PSC CORRECTION 7B	37,867	0	37,867 32
PSC CORRECTION #10	10,691	0	10,691 33
PSC CORRECTION #1		1,391,867	1,391,867 34
PSC CORRECTION #4	0	104,726	104,726 35
NONE	0	1,913	1,913 36
<b>Total (Acct. 434):</b>	<b>48,558</b>	<b>1,498,506</b>	<b>1,547,064</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
PSC CORRECTION #6	37,910		37,910 37
PSC CPRRECTION #7B	0	37,867	37,867 38
NONE	0	0	0 39
<b>Total (Acct. 435)--Debit:</b>	<b>37,910</b>	<b>37,867</b>	<b>75,777</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	0		0 40
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>671,914</b>	<b>2,094,266</b>	<b>2,766,180</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)	921				921	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>						
NONE					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>921</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>921</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	492,799	0	0	0	492,799	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>492,799</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>492,799</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,685,475	3,897,731	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	575,918	527,798	2
<b>Net Utility Plant</b>	<b>4,109,557</b>	<b>3,369,933</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	42,683	46,820	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>42,683</b>	<b>46,820</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(33,274)	26,996	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	88,582	93,049	11
Other Accounts Receivable (143)	0	3,419	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	57,112	23,777	14
Materials and Supplies (150)	7,816	19,082	15
Prepayments (165)	21,490	5,831	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>141,726</b>	<b>172,154</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>4,293,966</b>	<b>3,588,907</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)	497,245	0	21
Appropriated Earned Surplus (215)	10,691	2,172,706	22
Unappropriated Earned Surplus (216)	2,766,180	583,604	23
<b>Total Proprietary Capital</b>	<b>3,274,116</b>	<b>2,756,310</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	749,985	777,921	26
<b>Total Long-Term Debt</b>	<b>749,985</b>	<b>777,921</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	15,212	26,768	28
Payables to Municipality (233)	41,338	22,792	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,454	5,116	32
Other Current and Accrued Liabilities (238)	1,671	0	33
<b>Total Current and Accrued Liabilities</b>	<b>60,675</b>	<b>54,676</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	209,190	0	36
<b>Total Deferred Credits</b>	<b>209,190</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			0 37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>4,293,966</b>	<b>3,588,907</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>First of Year:</b>					
Total Utility Plant - First of Year	3,897,731	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,922,239	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	2,686,494	0	0	0	3
Utility Plant Purchased or Sold (391)	0				4
Utility Plant in Process of Reclassification (392)	0				5
Utility Plant Leased to Others (393)	0				6
Property Held for Future Use (394)	600				7
Construction Work in Progress (395)	76,142				8
Utility Plant Acquisition Adjustments (396)	0				9
Other Utility Plant Adjustments (397)	0				10
<b>Total Utility Plant</b>	<b>4,685,475</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 - Financed by Utility Operations or by the Municipality (110.1)	282,349	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	293,569	0	0	0	12
<b>Total Accumulated Provision</b>	<b>575,918</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,109,557</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	158,563				<b>158,563</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	35,502				<b>35,502</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,419				<b>3,419</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	50				<b>50</b>	10
Other credits (specify):						11
psc jrn adj between 110.1 and 110.2	369,235				<b>369,235</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>408,206</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>408,206</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	22,934				<b>22,934</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	220,200				<b>220,200</b>	21
psc jrn #5	3,419				<b>3,419</b>	22
PSc Journal #7B	37,867				<b>37,867</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>284,420</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>284,420</b>	25
<b>Balance end of year (110.1)</b>	<b>282,349</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>282,349</b>	26
<b>Composite Depreciation Rate?</b>	No					27
If yes, what is the rate?						28

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	369,235				<b>369,235</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	37,414				<b>37,414</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
psc jrn 7b 2003 credit	37,867				<b>37,867</b>	12
psc entry #1	220,200				<b>220,200</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>295,481</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>295,481</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
psc jrn 1	369,235				<b>369,235</b>	21
adj depr expense	1,912	1,912			<b>1,912</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>371,147</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>371,147</b>	25
<b>Balance end of year (110.1)</b>	<b>293,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>293,569</b>	26
<b>Composite Depreciation Rate?</b>	No					27
If yes, what is the rate?						28

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<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	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	7,816	19,082 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>7,816</u>	<u>19,082</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<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	0	1
<b>Changes during year (explain):</b>		
PAID IN CAPITAL	497,245	2
<b>Balance end of year</b>	<u><u>497,245</u></u>	

**BONDS (ACCT. 221)**

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

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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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)	
<b>Other Long-Term Debt (224)</b>					
NOTE FROM KR SEWER DISTRICT	07/24/2001	06/30/2021	1.50%	467,785	1
STATE TRUST FUND LOAN #9001	04/07/1997	03/15/2003	5.00%	0	2
STATE TRUST FUND LOAN #9002	06/30/1993	03/15/2003	5.00%	0	3
STATE TRUST FUND LOAN #9007	01/06/1999	03/15/2003	5.25%	0	4
GO DEBT	08/01/2003	08/01/2013	2.93%	282,200	5
<b>Total for Account 224</b>				<b>749,985</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	5,441	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>5,441</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	4,940	7
PSC Remainder Assessment	501	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>5,441</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	0	0	0	0	3
NOTE FROM KR SEWER DISTRICT	2,550	3,975	6,525	0	4
GO DEBT	2,566	4,909	5,021	2,454	5
<b>Subtotal</b>	<b>5,116</b>	<b>8,884</b>	<b>11,546</b>	<b>2,454</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>5,116</b>	<b>8,884</b>	<b>11,546</b>	<b>2,454</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.

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT	42,683	2
<b>Total (Acct. 124):</b>	<b>42,683</b>	
<b>Special Funds (125):</b>		
NON	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NON	0	4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	88,582	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE	0	8
<b>Total (Acct. 142):</b>	<b>88,582</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL SPECIAL ASSESSMENTS	24,006	12
PUBLIC FIRE PROTECTION	29,687	13
U.D.#1 METERS	3,419	14
<b>Total (Acct. 145):</b>	<b>57,112</b>	
<b>Prepayments (165):</b>		
INSURANCE	5,608	15
PREPAID EXPENSE	11,820	16
DISCOUNT ON NOTE	4,062	17
<b>Total (Acct. 165):</b>	<b>21,490</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.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND	41,338	20
<b>Total (Acct. 233):</b>	<b>41,338</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	209,190	21
NONE		22
<b>Total (Acct. 253):</b>	<b>209,190</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 contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	1,754,099	0	0	0	1,754,099	1
Materials and Supplies	13,449	0	0	0	13,449	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	220,456	0	0	0	220,456	4
Customer Advances for Construction					0	5
Regulatory Liability	104,595	0	0	0	104,595	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,442,497</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,442,497</b>	
Net Operating Income	84,729	0	0	0	84,729	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.87%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.87%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

### FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.8	1
Electric		2
Gas		3
Sewer		4

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	220,200	0	0	0	220,200	2
<b>Other (specify):</b>						
NONE	1				1	3
	1				1	4
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	11,010				11,010	5
<b>Other (specify):</b>						
VARIANCE	2				2	6
<b>Balance End of Year</b>	<b>209,190</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>209,190</b>	

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**FINANCIAL SECTION FOOTNOTES**

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**Income Statement Account Details (Page F-02)****General footnotes****Account 434:**

PSC entry #1: Entry to correct 2003 recorded to eliminate and close account 271 as of January 1, 2003 in compliance with PSC order dated April 2, 2001 in Docket 05-US-105. To adjust the allocation to contributed plant accounts based on the revised Account 271 balance January 1, 2003 from \$2,020,060.33 to \$1,612,068 and revised estimated accumulation on contributed plant recorded as of January 1, 2003 from \$369,235 to \$220,200

PSC entry #4: to Adjust 2003 reported contributed plant revenue reported in the 2003 PSC report as part of Account 215/ should have been reported as Contributed Plant-Water revenue, account 421.

PSC entry #6 to close (net) the amount in account 215 to Misc. Credits to Surplus.

PSC entry #9: To reverse 2004 entry in account 436 for appropriation to account 215.

PSC entry #10: To close (net) the amount in Account 215 to Misc Credits to Surplus

**Account 435**

PSC entry #6: to close (net) the amount in Account 214 to Misc. Credit to Surplus.

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**FINANCIAL SECTION FOOTNOTES**

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**Balance Sheet (Page F-05)**

**General footnotes**

Account 215:

PSC entry #2: to correct a 1995 entry for the Somers Sanitary district (#5540) paid in capital which has been reported in PSC reports as part of account 271. When the utility closed account 271 in 2003 psc report, this was part of account 215.

PSC entry #3: to correct entry in 2003 PSC reported as part of Account 215

PSC entry #4: to adjust 2003 reported contributed plant revenue which should have been reported as Contributed Plant Water Revenue in account 421.

PSC entry #5: to correct double posting of depreciation on meters from sewer utility. Once in account 403 and once as allocation to sewer.

PSC entry #6: to close (net) the amount in account 215 to Misc. credits to surplus.

PSC entry #7a: to reverse 2004 entry reported in accumulated depreciation on contributed meters

PSC entry #8: to correct (net) reported 2004 in Account 434 to Misc. Credit to surplus

PSC entry #9: to reverse 2004 entry in account 436 for appropriation to account 215

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

**General footnotes**

PSC journal entry #5; Other debits to correct 2003 recording of accumulated depreciation on meters. Item was recorded twice. Once in account 403 expense and once as allocated to sewer.

PSC journal entry #7B: Other debits to correct entry in 2003 that recorded account 110.2 contributed plant depreciation accrual as part of Utility Financed plant accruals in account 110.1

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

The revenue is recognized in account 474: Other Water Revenues

**If total reported for Establish Regulatory Liability differs by more than \$100 from 2003 Acct. 110.2 (Est. deprec on contrib plnt 1/1/03), please explain.**

Docket 05-US-105 Estimated Pre-2003 Historical Accumulated Depreciation on contributed plant

### FINANCIAL SECTION FOOTNOTES

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#### Accumulated Provision for Depreciation and Amortization of Utility Plant on Contributed Plant in Servic

##### General footnotes

PSC journal entry adjust balance recognized 2003 correctly but the 2004 depreciation expense was not correct.

PSC ENTRY #7B CREDIT FOR 2003 INCORRECT ENTRY  
PSC ENTRY #1 ADJUSTMENT FOR THE REGULATORY LIABILITY  
ADDITIONAL ENTRY DEBIT 1,912 SO THAT END OF YEAR BALANCE MATCHES THE PSC INFORMATION

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#### Capital Paid in by Municipality (Acct. 200) (Page F-13)

##### General footnotes

per psc correction to 2003 recorded 2004. Reported in reports as part of historic account 271. This corrects the historical account 271 which included the paid in cpaital from the previous Sanitary District #5540 when the accounts were merged.

Part of the PSC entry #2 \$443,864.07 and #3 \$53,377.95

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

##### General footnotes

DONE

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

Acct 143: Charge sewer utility for depreciation on meters.  
Acct 145: Tax roll special assessments are the delinquent water bills that have not been paid from the prior year that was placed on the tax roll.  
Public Fire Protection Receivable, \$29,688 December bill was paid in January.

Acct 233: General fund covered the cash account and paid some bills. We will pay back in first quarter.  
DONE

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#### Full-Time Employees (FTE) (Page F-21)

##### General footnotes

Employee time is based on each employee being charged as a percentage to the water department.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	488,086	459,059	1
<b>Total Sales of Water</b>	<b>488,086</b>	<b>459,059</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,294	3,244	2
Other Water Revenues (474)	3,419	3,419	3
<b>Total Other Operating Revenues</b>	<b>4,713</b>	<b>6,663</b>	
<b>Total Operating Revenues</b>	<b>492,799</b>	<b>465,722</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	287,942	235,757	4
General Operating Expenses (680-690)	78,861	83,829	5
<b>Total Operation and Maintenance Expenses</b>	<b>366,803</b>	<b>319,586</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	35,502	62,953	6
Amortization Expense (404)	325	0	7
Taxes (408)	5,440	4,434	8
<b>Total Other Operating Expenses</b>	<b>41,267</b>	<b>67,387</b>	
<b>Total Operating Expenses</b>	<b>408,070</b>	<b>386,973</b>	
<b>NET OPERATING INCOME</b>	<b>84,729</b>	<b>78,749</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. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	15	8,200	15,580	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>15</b>	<b>8,200</b>	<b>15,580</b>	
Metered Sales to General Customers (461)				
Residential	810	5,784	198,550	4
Commercial	86	36,568	96,015	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>896</b>	<b>42,352</b>	<b>294,565</b>	
Private Fire Protection Service (462)	7		4,638	7
Public Fire Protection Service (463)	1		106,931	8
Other Sales to Public Authorities (464)	10	77,081	66,372	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>929</b>	<b>127,633</b>	<b>488,086</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 or Fd-1)	106,931	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>106,931</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,294	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,294</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,419	7
<b>Other (specify):</b> NONE		8
<b>Total Other Water Revenues (474)</b>	<b>3,419</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)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	43,576	17,274	1
Purchased Water (610)	220,026	174,865	2
Fuel or Power Purchased for Pumping (620)	1,438	920	3
Chemicals (630)		0	4
Supplies and Expenses (640)	8,170	4,701	5
Repairs of Water Plant (650)	10,899	32,823	6
Transportation Expenses (660)	3,833	5,174	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>287,942</b>	<b>235,757</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	22,160	36,596	8
Office Supplies and Expenses (681)	15,743	16,693	9
Outside Services Employed (682)	5,190	4,275	10
Insurance Expense (684)	4,050	1,097	11
Employees Pensions and Benefits (686)	31,718	24,908	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)		260	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>78,861</b>	<b>83,829</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>366,803</b>	<b>319,586</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)	This Year (c)	Last Year (d)	
Property Tax Equivalent	THIS AMOUNT WAS WAIVED SEE FOOTNOTES	0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security	PAYROLL % ALLOCATED	4,940	3,980	3
PSC Remainder Assessment		500	454	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>5,440</b>	<b>4,434</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 (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kenosha				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.248780				3
County tax rate	mills		5.473880				4
Local tax rate	mills		3.407660				5
School tax rate	mills		11.269420				6
Voc. school tax rate	mills		1.750330				7
Other tax rate - Local	mills		1.000000				8
Other tax rate - Non-Local	mills		0.423990				9
<b>Total tax rate</b>	mills		<b>23.574060</b>				<b>10</b>
Less: state credit	mills		1.394390				11
<b>Net tax rate</b>	mills		<b>22.179670</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>3.407660</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.019750</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>1.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.427410</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.574060</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.739262</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.179670</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.396590</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,897,731	3,897,731				22
Materials & Supplies	\$	19,082	19,082				23
<b>Subtotal</b>	\$	<b>3,916,813</b>	<b>3,916,813</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,916,813</b>	<b>3,916,813</b>				<b>26</b>
Assessment Ratio	dec.		0.803300				27
<b>Assessed Value</b>	\$	<b>3,146,376</b>	<b>3,146,376</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.396590</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>51,590</b>	<b>51,590</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 --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	543,828		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>543,828</b>	<b>0</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>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<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)			543,828 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>543,828</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>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	3,667		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	665,405	281,722	27
Fire Mains (344)	0		28
Services (345)	81,157	16,021	29
Meters (346)	129,418	11,096	30
Hydrants (348)	101,231	21,877	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>980,878</b>	<b>330,716</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)	16,134	28,677	37
Other General Equipment (379)	0		38
Other Tangible Property (390)	3,274		39
<b>Total General Plant</b>	<b>33,629</b>	<b>28,677</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,585,960</b>	<b>359,393</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,585,960</b>	<b>359,393</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			3,667 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	7,028	0	940,099 27
Fire Mains (344)			0 28
Services (345)	1,592	0	95,586 29
Meters (346)			140,514 30
Hydrants (348)	264	(180)	122,664 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>8,884</b>	<b>(180)</b>	<b>1,302,530</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)	14,050	0	30,761 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			3,274 39
<b>Total General Plant</b>	<b>14,050</b>	<b>0</b>	<b>48,256</b>
<b>Total utility plant in service directly assignable</b>	<b>22,934</b>	<b>(180)</b>	<b>1,922,239</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>22,934</b>	<b>(180)</b>	<b>1,922,239</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		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>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)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</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>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 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>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)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</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>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,585,479	387,706	27
Fire Mains (344)	0		28
Services (345)	193,375	103,137	29
Meters (346)	0		30
Hydrants (348)	241,205	175,592	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,020,059</b>	<b>666,435</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,020,059</b>	<b>666,435</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,020,059</b>	<b>666,435</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,973,185 27
Fire Mains (344)			0 28
Services (345)			296,512 29
Meters (346)			0 30
Hydrants (348)			416,797 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>2,686,494</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>2,686,494</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>2,686,494</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January	10,575			<b>10,575</b>	1
February	8,535			<b>8,535</b>	2
March	10,371			<b>10,371</b>	3
April	10,180			<b>10,180</b>	4
May	9,712			<b>9,712</b>	5
June	12,262			<b>12,262</b>	6
July	15,346			<b>15,346</b>	7
August	17,005			<b>17,005</b>	8
September	15,572			<b>15,572</b>	9
October	10,862			<b>10,862</b>	10
November	10,474			<b>10,474</b>	11
December	10,494			<b>10,494</b>	12
<b>Total annual pumpage</b>	<b>141,388</b>	<b>0</b>	<b>0</b>	<b>141,388</b>	
Less: Water sold				127,633	13
Volume pumped but not sold				<b>13,755</b>	14
Volume sold as a percent of volume pumped				<b>90%</b>	15
Volume used for water production, water quality and system maintenance				2,455	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				2,000	18
Total volume not sold but accounted for				<b>4,455</b>	19
Volume pumped but unaccounted for				<b>9,300</b>	20
Percent of water lost				<b>7%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)					24
Date of maximum:					25
Cause of maximum:					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)					27
Date of minimum:					28
Total KWH used for pumping for the year				0	29
If water is purchased: Vendor Name: KENOSHA WATER UTILITY					30
Point of Delivery: VARIOUS POINTS					31

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### SOURCES OF WATER SUPPLY - GROUND WATERS

<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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
				Added During Year (e)	Retired During Year (f)				
M	D	2.000	45	0	0	0	45	1	
M	D	3.000	5,661	0	0	0	5,661	2	
M	D	6.000	17,411	0	0	0	17,411	3	
P	D	6.000	2,496	0	0	0	2,496	4	
M	D	8.000	21,795	0	0	0	21,795	5	
M	S	8.000	4,063	0	0	0	4,063	6	
P	D	8.000	7,517	6,908	1,744	0	12,681	7	
M	D	12.000	20,086	0	0	0	20,086	8	
P	D	12.000	53,218	5,077	0	(52,616)	5,679	9	
P	S	12.000	2,098	0	0	0	2,098	10	
M	D	16.000	250	0	0	0	250	11	
M	S	16.000	758	0	0	0	758	12	
P	D	16.000	0	1,004			1,004	13	
M	S	18.000	50	0	0	0	50	14	
P	D	20.000	92,148	0	0	(91,390)	758	15	
M	D	24.000	123,838	0	0	(121,576)	2,262	16	
P	D	24.000	87,648	0	0	(87,156)	492	17	
M	S	30.000	140	0	0	0	140	18	
<b>Total Within Municipality</b>			<b>439,222</b>	<b>12,989</b>	<b>1,744</b>	<b>(352,738)</b>	<b>97,729</b>		
M	D	8.000	216	0	0	0	216	19	
P	T	8.000	839	0	0	0	839	20	
<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>440,277</b>	<b>12,989</b>	<b>1,744</b>	<b>(352,738)</b>	<b>98,784</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	6	3	0	514	2	1
M	1.000	181	0	0	0	181		2
P	1.000	99	65	0	0	164		3
P	1.500	2	20	0	0	22	20	4
M	1.500	57	0	0	0	57		5
M	2.000	18	0	0	0	18		6
M	3.000	11	0	0	0	11		7
M	4.000	1	0	0	0	1		8
P	4.000		7	0	0	7		9
M	6.000	3	0	0	1	4		10
P	8.000		9	0	0	9		11
P	12.000	1	0	0	(1)	0		12
<b>Total Utility</b>		<b>884</b>	<b>107</b>	<b>3</b>	<b>0</b>	<b>988</b>	<b>22</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 (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	727	0	0	0	727	5	1
0.750	70	28	0	0	98	0	2
1.000	48	3	0	0	51	1	3
1.500	36	13	0	0	49	8	4
2.000	25	1	0	0	26	1	5
3.000	10	0	0	(1)	9	0	6
4.000	1	0	0	0	1	0	7
6.000	5	0	0	0	5	3	8
<b>Total:</b>	<b>922</b>	<b>45</b>	<b>0</b>	<b>(1)</b>	<b>966</b>	<b>18</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	700	20	0	1	5	1	727	1
0.750	85	2	0	1	0	10	98	2
1.000	35	15	0	1	0	0	51	3
1.500	5	36	0	1	0	7	49	4
2.000	0	16	0	1	0	9	26	5
3.000	0	0	0	0	8	1	9	6
4.000	0	0	0	0	0	1	1	7
6.000	0	0	0	2	0	3	5	8
<b>Total:</b>	<b>825</b>	<b>89</b>	<b>0</b>	<b>7</b>	<b>13</b>	<b>32</b>	<b>966</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	2			3	1
Within Municipality	198	37	1		234	2
<b>Total Fire Hydrants</b>	<b>199</b>	<b>39</b>	<b>1</b>	<b>0</b>	<b>237</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>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	237
Number of distribution system valves end of year:	425
Number of distribution valves operated during year:	15

## WATER OPERATING SECTION FOOTNOTES

### Water Operating Revenues - Sales of Water (Page W-02)

#### General footnotes

unmetered sales are based on the issue of 15 construction temp water permits. The \$15,580 would be approximately 8200 gallons of water had it been metered during construction

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

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

Acct 474: this is the dollar amount that I recognized in the water fund from the sewer fund for depreciation on meters. the amount was derived by taking the total depreciation expense for meters, dividing that figure in half.

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

#### General footnotes

salaries and wages overall increased due to union contract. Employees wage is based on a % of the whole. Union personnel received pay increases from 4.6 to 8%. Administrative personnel received 3%.

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

This amount represents the charges incurred for electric supplied to the meter pits for the sump pumps and heat during the winter.

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

Account 640: from 4701 to 7992; due to new subdivisions, we have incurred additional cost for supplies.

Account 650: decrease due to the number of breaks for the year smaller than the previous year

Account 660: fuel charges down because the vehicles were not used as much for main breaks.

Account 684: increase charge back for auto insurance, property insurance carried by town.

### Taxes (Acct. 408 - Water) (Page W-06)

#### General footnotes

Town of Somers waived the tax requirement for the Water Utility. Resolution was dated 12/9/1997

The schedule would not let me change the amount on w-7 so I changed the amount here by inserting a negative number.

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

#### General footnotes

1. Municipality continues to grant the Water Utility a waiver for the taxes that the utility would have to pay to the Town.

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

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

### WATER OPERATING SECTION FOOTNOTES

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

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

Kenosha County has split off the tax rate for the Library and shows the mil rate separate on our statement of taxes.

---

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

done

PSC Adjusting entry #1 for Colm f. to adjust the allocation to contributed plant accounts based on the revised account 271. Original amount for service showed cr in col. f for \$1,592. with adjustment of \$30,326.31 the amount now is Dr. \$28,734.31.

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.**

the total value of a new pickup truck was \$30,393. The pickup is shared by the Somers Highway Department, the Utility district #1 and the Somers Water Utility. \$10,206 original recognized over three years. \$18,546.00 was borrowed from general fund to purchase new van. Remaining transportation equipment two utility trailers. Water fund share of Cost \$749 and \$1260

**If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$10,000, please explain.**

book value for the original van used for transportation in the water utility was \$14,050. The van was junked. Somers Water received \$50 for the title.

**If Adjustments for any account are nonzero, please explain.**

After adjustments for PSC I required an additional \$180 to reconcile the account.

---

**Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)****General footnotes**

psc entry #1 to correct 2003 entry to close 271. To adjust the allocation to contributed pklant accounts based on the revised account 271 balance january 1, 2003 from \$2,0-20,060 to \$1,612,068. W-10 colm. f

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**Water Mains (Page W-17)****General footnotes**

the adjustments are due to an error that has carried over for the last two years. Mistake: Dollar amount was put into annual report 2002 as the number of feet. I forgot to adjust 2003 report. This should correct the error.

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

Somers Water recognized 4 new subdivisions. These were paid in total by developer money. Wudi; Somers Estates; Carrinton Courts and Oak Forrest Estates.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-17)

**Explain all reported Adjustments.**

adjustment per james luckow on the 2002 annual report, carried over to 2003 in error. Added during the year should have been number of feet, the dollar amount was put into the report instead.  
12.00 diameter was 53218 s/b 602  
20.00 diameter was 92148 s/b 758.5  
24.00 diameter was 122469 s/b 893  
24.00 diameter was 85796 s/b 492

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### Water Services (Page W-18)

**General footnotes**

All large meters have been tested at least every two years

**Explain all reported Adjustments.**

The birch road water relay required that a 12" service be disconnected and was reconnected at a 6" size. In addition, three services were disconnected because property no longer has buildings.

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

services were paid for by developers. The number of services derived from documents generated by the engineering firm for the work in progress draws.

---

### Meters (Page W-19)

**General footnotes**

Done

**Explain all reported adjustments.**

Actual number of 3" meters at inventory time. Correct count.

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

Somers water utility changed all the meters smaller than 1" during the 1990's. We will test meters as the need arises, otherwise they will be scheduled to be changed out so many a year after 2010.

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

KWU tests all master meters as required by PSC

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### Hydrants and Distribution System Valves (Page W-20)

**General footnotes**

Hydrants are tested, operated every two years. Our valves our operated when we need to tap a line, we repair a main break. These have not been placed on an annual testing cycle

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