



3013 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF CALEDONIA - WATER UTILITY - DISTRICT NO. 1

Principal Office: 6922 NICHOLSON ROAD
CALEDONIA, WI 53108

For the Year Ended: DECEMBER 31, 2007

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.

SIGNATURE PAGE

I ROBERT LUI of
(Person responsible for accounts)

VILLAGE OF CALEDONIA - WATER UTILITY - DISTRICT NO. 1, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 05/28/2008
(Date)

UTILITY MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF CALEDONIA - WATER UTILITY - DISTRICT NO. 1

Utility Address: 6922 NICHOLSON ROAD
CALEDONIA, WI 53108

When was utility organized? 1/1/1963

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ROBERT LUI

Title: MANAGER

Office Address:

6922 NICHOLSON ROAD
CALEDONIA, WI 53108

Telephone: (262) 835 - 7765

Fax Number: (262) 835 - 2247

E-mail Address: n/a

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

Name: JOHN KNEPEL

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

115 SOUTH 84TH STREET
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500 EXT 5359

Fax Number: (414) 777 - 5555

E-mail Address: jknepel@virchowkrause.com

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

Name: RONALD KELAND

Title: PRESIDENT OF COMMISSION

Office Address:

6922 NICHOLSON ROAD
CALEDONIA, WI 53108

Telephone: (262) 835 - 7765

Fax Number: (414) 835 - 2247

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN KNEPEL

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
115 SOUTH 84TH STREET
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500 EXT 5359

Fax Number: (414) 777 - 5555

E-mail Address: jknepel@virchowkrause.com

Date of most recent audit report: 12/31/2007

Period covered by most recent audit: JANUARY 1, 2007 - DECEMBER 31, 2007

Names and titles of utility management including manager or superintendent:

Name: ROBERT LUI

Title: MANAGER

Office Address:
6922 NICHOLSON ROAD
CALEDONIA, WI 53108

Telephone: (262) 835 - 7765

Fax Number: (262) 835 - 2247

E-mail Address:

Name of utility commission/committee: CALEDONIA WATER UTILITY DISTRICT #1

Names of members of utility commission/committee:

- MR RICHARD EBERHARDY, COMMISSIONER
- MR VERNON EMMERICH, VICE PRESIDENT
- MR WILLIAM INFUSINO, COMMISSIONER
- MR RONALD KELAND, PRESIDENT
- MR J. FELIX MCCAULEY, COMMISSIONER
- MS JUDY TOMACHEK, SECRETARY
- MR KEVIN WANGGAARD, COMMISSIONER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,748,805	2,651,803	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,102,094	1,987,326	2
Depreciation Expense (403)	263,761	239,502	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	25,718	23,428	5
Total Operating Expenses	2,391,573	2,250,256	
Net Operating Income	357,232	401,547	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	357,232	401,547	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	171,530	216,473	10
Miscellaneous Nonoperating Income (421)	330,211	1,121,197	11
Total Other Income	501,741	1,337,670	
Total Income	858,973	1,739,217	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(87,326)	(87,326)	12
Other Income Deductions (426)	334,232	381,040	13
Total Miscellaneous Income Deductions	246,906	293,714	
Income Before Interest Charges	612,067	1,445,503	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	367,516	380,620	14
Amortization of Debt Discount and Expense (428)	39,078	41,794	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	168	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	406,594	422,582	
Net Income	205,473	1,022,921	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	22,672,483	9,783,717	20
Balance Transferred from Income (433)	205,473	1,022,921	21
Miscellaneous Credits to Surplus (434)	382,836	22,989,952	22
Miscellaneous Debits to Surplus--Debit (435)	0	11,124,107	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	23,260,792	22,672,483	

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,748,805		2,748,805	1
Total (Acct. 400):	2,748,805	0	2,748,805	
Operation and Maintenance Expense (401-402):				
Derived	2,102,094		2,102,094	2
Total (Acct. 401-402):	2,102,094	0	2,102,094	
Depreciation Expense (403):				
Derived	263,761		263,761	3
Total (Acct. 403):	263,761	0	263,761	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	25,718		25,718	5
Total (Acct. 408):	25,718	0	25,718	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	357,232	0	357,232	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	119,000	0	119,000	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST FROM SPECIAL ASSESSMENTS	52,530	0	52,530 12
Total (Acct. 419):	171,530	0	171,530
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	220,216	220,216 13
TAX LEVY FOR CAPITAL PROGRAM	50,000	0	50,000 14
IMPACT FEES COLLECTED	0	59,995	59,995 15
Total (Acct. 421):	50,000	280,211	330,211
TOTAL OTHER INCOME:	221,530	280,211	501,741

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(87,326)	██████████	(87,326) 16
NONE	0	0	0 17
Total (Acct. 425):	(87,326)	0	(87,326)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	334,232	334,232 18
NONE	0	0	0 19
Total (Acct. 426):	0	334,232	334,232
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(87,326)	334,232	246,906

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	367,516	██████████	367,516 20
Total (Acct. 427):	367,516	0	367,516
Amortization of Debt Discount and Expense (428):			
AMORTIZATION ON DEBT	39,078	██████████	39,078 21
Total (Acct. 428):	39,078	0	39,078
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	406,594	0	406,594
NET INCOME:	259,494	(54,021)	205,473
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,356,643	18,315,840	22,672,483 26
Total (Acct. 216):	4,356,643	18,315,840	22,672,483
Balance Transferred from Income (433):			
Derived	259,494	(54,021)	205,473 27
Total (Acct. 433):	259,494	(54,021)	205,473
Miscellaneous Credits to Surplus (434):			
TAXES LEVIED FOR OPERATIONS	315,000	0	315,000 28
CANCELLATION OF INTERFUNDS WITH SEWER UTILITY	67,836	0	67,836 29
Total (Acct. 434):	382,836	0	382,836
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,998,973	18,261,819	23,260,792

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

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

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	2,748,805	0	0	0	2,748,805	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,748,805	0	0	0	2,748,805	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	245,538		245,538	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	245,538	0	245,538	

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	3.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	36,528,605	34,855,392	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,130,300	4,535,739	2
Net Utility Plant	31,398,305	30,319,653	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	31,398,305	30,319,653	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	782,282	1,140,380	8
Special Funds (125-128)	1,038,373	658,751	9
Total Other Property and Investments	1,820,655	1,799,131	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,039,074	2,885,774	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	454,988	507,086	15
Other Accounts Receivable (143)	23,464	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	1,573,476	1,230,915	18
Materials and Supplies (151-163)	0	6,560	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,091,002	4,630,335	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	118,556	148,479	24
Other Deferred Debits (182-186)	56,059	74,747	25
Total Deferred Debits	174,615	223,226	
Total Assets and Other Debits	36,484,577	36,972,345	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	624,074	624,074	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	23,260,792	22,672,483	28
Total Proprietary Capital	23,884,866	23,296,557	
LONG-TERM DEBT			
Bonds (221-222)	1,370,000	1,525,845	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	8,070,000	8,965,000	31
Total Long-Term Debt	9,440,000	10,490,845	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	182,798	395,680	33
Payables to Municipality (233)	216,926	262,052	34
Customer Deposits (235)	3,300	3,300	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	60,087	65,595	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	214,612	424,379	41
Total Current and Accrued Liabilities	677,723	1,151,006	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	1,530	1,530	43
Other Deferred Credits (253)	2,480,458	2,032,407	44
Total Deferred Credits	2,481,988	2,033,937	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	36,484,577	36,972,345	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	34,855,392	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	14,215,295	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	22,042,599	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	270,711				9
Total Utility Plant	36,528,605	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,980,278	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,150,022	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	5,130,300	0	0	0	
Net Utility Plant	31,398,305	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,719,949				1,719,949	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	263,761				263,761	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,935				10,935	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	274,696	0	0	0	274,696	16
Debits during year						17
Book cost of plant retired	14,366				14,366	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	14,366	0	0	0	14,366	25
Balance end of year (111.1)	1,980,279	0	0	0	1,980,279	26

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,815,790				2,815,790	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	334,232				334,232	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	334,232	0	0	0	334,232	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	3,150,022	0	0	0	3,150,022	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	0	6,560 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	0	6,560

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2001 GO PROMISSORY REFUNDING BONDS	2,014	428	10,905	1
2002 GO PROMISSORY REFUNDING NOTES	1,426	428	7,728	2
2004 DEBT DISCOUNT	32,470	428	58,529	3
2005 DEBT DISCOUNT	1,873	428	30,598	4
2006 DEBT DISCOUNT	1,295	428	10,796	5
Total			118,556	
Unamortized premium on debt (251)				
NONE				6
Total			0	

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	624,074	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>624,074</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
2001 GO PROMISSORY REFUNDING BONDS	06/01/2001	10/01/2014	4.00%	1,370,000	1
Total Bonds (Account 221):				1,370,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 1,370,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
GENERAL OBLIGATION REFUNDING BONDS	12/01/1998	06/01/2016	4.00%	1,285,000	1
GENERAL OBLIGATION REFUNDING BONDS	05/01/2004	05/01/2014	2.75%	2,980,000	2
GENERAL OBLIGATION REFUNDING BONDS	04/01/2005	05/01/2024	3.50%	2,785,000	3
GENERAL OBLIGATION PROMISSORY NOTES	07/01/2006	11/01/2016	4.00%	1,020,000	4
Total for Account 224				8,070,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	25,718	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	25,718	
Taxes paid during year:		
County, state and local taxes	6,309	6
Social Security taxes	19,409	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	25,718	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2001 GO REFUNDING PROMISSORY BOND	17,123	63,714	65,427	15,410	1
Subtotal	17,123	63,714	65,427	15,410	
Advances from Municipality (223)					
ADVANCES TO MUNICIPALITY	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
GENERAL OBLIGATION PROMISSORY NOTES 2006	6,800	40,800	40,800	6,800	3
GENERAL OBLIGATION REFUNDING BONDS 1998	5,100	55,483	56,300	4,283	4
GENERAL OBLIGATION REFUNDING BONDS 2004	17,636	93,900	96,879	14,657	5
GENERAL OBLIGATION REFUNDING BONDS 2005	18,936	113,619	113,618	18,937	6
Subtotal	48,472	303,802	307,597	44,677	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	65,595	367,516	373,024	60,087	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	754,719	2
DEFERRED SPECIAL ASSESSMENT	27,563	3
Total (Acct. 124):	782,282	
Sinking Funds (125):		
MAJOR EQUIPMENT FUND	24,498	4
Total (Acct. 125):	24,498	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
MAJOR EQUIPMENT FUND	1,013,875	6
Total (Acct. 128):	1,013,875	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	406,801	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
DUE FROM VILLAGE OF WIND POINT	48,187	13
Total (Acct. 142):	454,988	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
RECEIVABLE FROM DEVELOPER	23,464	16
Total (Acct. 143):	23,464	
Receivables from Municipality (145):		
SUBSEQUENT YEARS TAX LEVY	1,028,379	17
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	150,398	18
SPECIAL ASSESSMENTS PLACED ON TAX ROLL	394,346	19
OTHER	353	20
Total (Acct. 145):	1,573,476	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED WATER TOWER PAINTING	56,059	26
Total (Acct. 186):	56,059	
Payables to Municipality (233):		
DUE TO RACINE WATER AND WASTEWATER UTILITIES	216,926	27
Total (Acct. 233):	216,926	
Other Deferred Credits (253):		
Regulatory Liability	1,397,123	28
DEFERRED REVENUE - SUBSEQUENT YEARS TAX LEVY	1,028,379	29
DEFERRED SPECIAL ASSESSMENTS	54,956	30
Total (Acct. 253):	2,480,458	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	13,397,278	0	0	0	13,397,278	1
Materials and Supplies	3,280	0	0	0	3,280	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,850,114	0	0	0	1,850,114	4
Customer Advances for Construction					0	5
Regulatory Liability	1,440,786	0	0	0	1,440,786	6
NONE					0	7
Average Net Rate Base	10,109,658	0	0	0	10,109,658	
Net Operating Income	357,232	0	0	0	357,232	8
Net Operating Income as a percent of						
Average Net Rate Base	3.53%	N/A	N/A	N/A	3.53%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**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	1,484,449	0	0	0	1,484,449	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	87,326	0	0	0	87,326	3
Other (specify):						
NONE					0	4
Balance End of Year	1,397,123	0	0	0	1,397,123	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

PSC authorized amortization of water tower painting costs in a letter dated 7/23/04.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

Identification and Ownership (Page iv)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Caledonia
Racine County, Wisconsin

We have compiled, in accordance with Statements on Standard for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Village of Caledonia Water Utility District No. 1, an enterprise fund of the Village of Caledonia as of December 31, 2007 and 2006, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2007 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Milwaukee, Wisconsin
May 28, 2008

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,463,766	2,354,651	1
Total Sales of Water	2,463,766	2,354,651	
Other Operating Revenues			
Forfeited Discounts (470)	19,996	25,482	2
Miscellaneous Service Revenues (471)	2,564	11,022	3
Rents from Water Property (472)	11,520	26,824	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	250,959	233,824	6
Total Other Operating Revenues	285,039	297,152	
Total Operating Revenues	2,748,805	2,651,803	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-617)	1,285,158	1,137,140	7
Pumping Expenses (620-633)	14,710	9,974	8
Water Treatment Expenses (640-652)	0	1,954	9
Transmission and Distribution Expenses (660-678)	390,733	345,162	10
Customer Accounts Expenses (901-905)	58,532	63,755	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	352,961	429,341	13
Total Operation and Maintenance Expenses	2,102,094	1,987,326	
Other Operating Expenses			
Depreciation Expense (403)	263,761	239,502	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	25,718	23,428	16
Total Other Operating Expenses	289,479	262,930	
Total Operating Expenses	2,391,573	2,250,256	
NET OPERATING INCOME	357,232	401,547	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	5	2,958	6,656	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	5	2,958	6,656	
Metered Sales to General Customers (461)				
Residential	8,227	424,571	1,392,358	4
Commercial	383	115,986	279,568	5
Industrial	65	5,123	18,416	6
Total Metered Sales to General Customers (461)	8,675	545,680	1,690,342	
Private Fire Protection Service (462)	54		21,308	7
Public Fire Protection Service (463)	1		546,523	8
Other Sales to Public Authorities (464)	10	5,846	16,544	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	6	95,251	182,393	11
Interdepartmental Sales (467)				12
Total Sales of Water	8,751	649,735	2,463,766	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
VILLAGE OF WIND POINT	3 MILE ROAD & 4 MILE ROAD	95,251	182,393	1
Total		95,251	182,393	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	522,626	1
Wholesale fire protection billed	23,897	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	546,523	
Forfeited Discounts (470):		
Customer late payment charges	19,996	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	19,996	
Miscellaneous Service Revenues (471):		
SPECIAL ASSESSMENT LETTERS	1,970	7
SUNDRY	531	8
BULK WATER DEPOSITS	63	9
Total Miscellaneous Service Revenues (471)	2,564	
Rents from Water Property (472):		
LEASE INCOME FROM WATER TOWER RENTAL	11,520	10
Total Rents from Water Property (472)	11,520	
Interdepartmental Rents (473):		
NONE		11
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,795	12
Other (specify):		
STAND BY CHARGES	9,744	13
SPECIAL ASSESSMENT PREPAID	1,406	14
SALE OF SCRAP	1,852	15
OTHER	162	16
WATER TAX LEVY-DUE TO DEBT SERVICE LEVY	230,000	17
Total Other Water Revenues (474)	250,959	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	1,831	1,303	1
Operation Labor and Expenses (601)	1,911	0	2
Purchased Water (602)	1,281,416	1,135,837	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	1,285,158	1,137,140	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	2,747	1,303	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	7,306	2,539	17
Pumping Labor and Expenses (624)		0	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	4,657	6,132	25
Total Pumping Expenses	14,710	9,974	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)		0	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)		1,954	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)		0	33
Total Water Treatment Expenses	0	1,954	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	47,786	61,597	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	13,106	4,476	36
Meter Expenses (663)		0	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	2,371	16,653	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	23,435	4,355	43
Maintenance of Transmission and Distribution Mains (673)	147,694	32,083	44
Maintenance of Fire Mains (674)	10,073	7,165	45
Maintenance of Services (675)	24,233	67,047	46
Maintenance of Meters (676)	55,012	61,048	47
Maintenance of Hydrants (677)	44,979	36,230	48
Maintenance of Miscellaneous Plant (678)	22,044	54,508	49
Total Transmission and Distribution Expenses	390,733	345,162	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	6,717	8,491	50
Meter Reading Labor (902)	17,353	33,651	51
Customer Records and Collection Expenses (903)	32,847	21,072	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	1,615	541	54
Total Customer Accounts Expenses	58,532	63,755	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	38,125	54,536	56
Office Supplies and Expenses (921)	20,200	27,865	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	155,890	195,384	59
Property Insurance (924)	19,222	9,041	60
Injuries and Damages (925)	1,490	3,061	61
Employee Pensions and Benefits (926)	87,443	105,745	62
Regulatory Commission Expenses (928)	1,536	6,371	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	11,516	14,318	65
Rents (931)	12,000	4,679	66
Maintenance of General Plant (932)	5,539	8,341	67
Total Administrative and General Expenses	352,961	429,341	
Total Operation and Maintenance Expenses	2,102,094	1,987,326	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		20,979	20,860	3
PSC Remainder Assessment		4,739	2,568	4
Other (specify): NONE			0	5
Total tax expense		25,718	23,428	

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,200		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)	66,236		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	325,625	115,203	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	397,061	115,203	
PUMPING PLANT			
Land and Land Rights (320)	3,600		12
Structures and Improvements (321)	32,339		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	430,711		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	466,650	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			5,200	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)			66,236	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			440,828	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	512,264	
PUMPING PLANT				
Land and Land Rights (320)			3,600	12
Structures and Improvements (321)			32,339	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			430,711	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	466,650	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	114,217	291,066	25
Distribution Reservoirs and Standpipes (342)	1,036,083		26
Transmission and Distribution Mains (343)	6,947,228	1,062,320	27
Fire Mains (344)	0		28
Services (345)	1,532,288	94,450	29
Meters (346)	629,640	37,207	30
Hydrants (348)	861,407	228,682	31
Other Transmission and Distribution Plant (349)	187,704		32
Total Transmission and Distribution Plant	11,308,567	1,713,725	
GENERAL PLANT			
Land and Land Rights (389)	18,859		33
Structures and Improvements (390)	143,266		34
Office Furniture and Equipment (391)	14,623		35
Computer Equipment (391.1)	22,191	1,602	36
Transportation Equipment (392)	83,817	23,561	37
Stores Equipment (393)	11,307		38
Tools, Shop and Garage Equipment (394)	18,248		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	11,305		43
Miscellaneous Equipment (398)	83,367		44
Other Tangible Property (399)	0		45
Total General Plant	406,983	25,163	
Total utility plant in service directly assignable	12,579,261	1,854,091	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	12,579,261	1,854,091	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			405,283 25
Distribution Reservoirs and Standpipes (342)			1,036,083 26
Transmission and Distribution Mains (343)		(203,691)	7,805,857 27
Fire Mains (344)			0 28
Services (345)			1,626,738 29
Meters (346)	14,366		652,481 30
Hydrants (348)			1,090,089 31
Other Transmission and Distribution Plant (349)			187,704 32
Total Transmission and Distribution Plant	14,366	(203,691)	12,804,235
GENERAL PLANT			
Land and Land Rights (389)			18,859 33
Structures and Improvements (390)			143,266 34
Office Furniture and Equipment (391)			14,623 35
Computer Equipment (391.1)			23,793 36
Transportation Equipment (392)			107,378 37
Stores Equipment (393)			11,307 38
Tools, Shop and Garage Equipment (394)			18,248 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			11,305 43
Miscellaneous Equipment (398)			83,367 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	432,146
Total utility plant in service directly assignable	14,366	(203,691)	14,215,295
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	14,366	(203,691)	14,215,295

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	449,743		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	449,743	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			449,743 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	449,743
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	16,185,207	43,331	27
Fire Mains (344)	0		28
Services (345)	3,498,096	6,210	29
Meters (346)	17,699		30
Hydrants (348)	1,587,883	26,979	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	21,288,885	76,520	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	23,760		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	23,760	0	
Total utility plant in service directly assignable	21,762,388	76,520	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	21,762,388	76,520	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		203,691	16,432,229 27
Fire Mains (344)			0 28
Services (345)			3,504,306 29
Meters (346)			17,699 30
Hydrants (348)			1,614,862 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	203,691	21,569,096
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			23,760 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	23,760
Total utility plant in service directly assignable	0	203,691	22,042,599
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	203,691	22,042,599

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	21,407	2.90%	1,921	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	34,707	1.80%	6,993	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	56,114		8,914	
PUMPING PLANT				
Structures and Improvements (321)	20,690	3.20%	1,035	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	123,363	4.40%	18,952	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	144,053		19,987	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	37,094	2.22%	4,657	18
Distribution Reservoirs and Standpipes (342)	162,884	1.90%	19,561	19
Transmission and Distribution Mains (343)	481,152	1.30%	91,185	20
Fire Mains (344)	0			21
Services (345)	251,692	2.90%	40,344	22
Meters (346)	226,861	5.50%	36,527	23
Hydrants (348)	128,180	2.20%	20,535	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					23,328 4
315					0 5
316					41,700 6
317					0 7
	0	0	0	0	65,028
321					21,725 8
322					0 9
323					0 10
324					0 11
325					142,315 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	164,040
331					0 16
332					0 17
	0	0	0	0	0
341					41,751 18
342					182,445 19
343					572,337 20
344					0 21
345					292,036 22
346	14,366				249,022 23
348					148,715 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	12,326	2.20%	2,544	25
Total Transmission and Distribution Plant	<u>1,300,189</u>		<u>215,353</u>	
GENERAL PLANT				
Structures and Improvements (390)	60,446	2.90%	6,273	26
Office Furniture and Equipment (391)	20,598	5.80%	2,719	27
Computer Equipment (391.1)	20,155	25.00%	2,470	28
Transportation Equipment (392)	66,840	13.30%	11,745	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	11,231	6.25%	834	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	565	10.00%	1,130	35
Miscellaneous Equipment (398)	39,758	5.80%	5,270	36
Other Tangible Property (399)	0			37
Total General Plant	<u>219,593</u>		<u>30,441</u>	
Total accum. prov. directly assignable	<u>1,719,949</u>		<u>274,695</u>	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	<u><u>1,719,949</u></u>		<u><u>274,695</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					14,870 25
	14,366	0	0	0	1,501,176
390					66,719 26
391					23,317 27
391.1					22,625 28
392					78,585 29
393					0 30
394					12,065 31
395					0 32
396					0 33
397					0 34
397.1					1,695 35
398					45,028 36
399					0 37
	0	0	0	0	250,034
	14,366	0	0	0	1,980,278
					0 38
	14,366	0	0	0	1,980,278

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	66,187	1.80%	8,095	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	66,187		8,095	
PUMPING PLANT				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	1,830,977	1.30%	200,930	20
Fire Mains (344)	0			21
Services (345)	672,834	2.90%	88,905	22
Meters (346)	2,116	5.50%	973	23
Hydrants (348)	242,488	2.20%	32,954	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					74,282 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>74,282</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343					2,031,907 20
344					0 21
345					761,739 22
346					3,089 23
348					275,442 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0	1.10%		25
Total Transmission and Distribution Plant	2,748,415		323,762	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	1,188	10.00%	2,375	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	1,188		2,375	
Total accum. prov. directly assignable	2,815,790		334,232	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,815,790		334,232	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349	0	0	0	0	0 25
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,072,177</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					3,563 35
398					0 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,563</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,150,022</u>
					0 38
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,150,022</u>

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January				0	1
February				0	2
March	165,888			165,888	3
April				0	4
May				0	5
June	164,040			164,040	6
July				0	7
August				0	8
September	230,891			230,891	9
October				0	10
November				0	11
December	168,960			168,960	12
Total annual pumpage	729,779	0	0	729,779	
Less: Water sold				649,735	13
Volume pumped but not sold				80,044	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				48,234	16
Volume related to equipment/system malfunction				5,280	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				53,514	19
Volume pumped but unaccounted for				26,530	20
Percent of water lost				4%	21
If more than 15%, indicate causes:					22
If more than 15%, 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				76,905	29
If water is purchased: Vendor Name: RACINE WATER UTILITY					30
Point of Delivery: (SEE FOOTNOTE)					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
6601 LONE ELM LANE - WELL #2	#2	1,500	12	1,200,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER STATION	WELL #2		1
Location	7822 DUNKELow ROAD	#2		2
Purpose	P	S		3
Destination	R	D		4
Pump Manufacturer	AURORA PENTAIR GROUP	BORG-WERNER		5
Year Installed	2001	1972		6
Type	CENTRIFUGAL	VERTICAL TURBINE		7
Actual Capacity (gpm)	2,800	1,000		8
Pump Motor or Standby Engine Mfr	MARATHON MOTORS	G.E.		10
Year Installed	2001	1972		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	60	150		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2	4101 NICHOLSON ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1964	2001	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	123	121	6
Total capacity in gallons (actual)	100,000	750,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	2.000	1,480	0	0	0	1,480	1	
M	D	4.000	2,933	0	0	0	2,933	2	
P	D	4.000	1,664	0	0	0	1,664	3	
M	D	6.000	111,172	280	0	0	111,452	4	
P	D	6.000	43,798	1,369	0	0	45,167	5	
M	D	8.000	77,689	0	0	0	77,689	6	
P	D	8.000	144,473	5,821	0	0	150,294	7	
M	D	10.000	11,081	0	0	0	11,081	8	
M	S	10.000	3,460	0	0	0	3,460	9	
M	S	12.000	1,592	0	0	0	1,592	10	
M	T	12.000	72,701	0	0	0	72,701	11	
P	D	12.000	1,286	6,415	0	0	7,701	12	
P	S	12.000	990	0	0	0	990	13	
P	T	12.000	64,780	0	0	0	64,780	14	
M	S	16.000	6,290	0	0	0	6,290	15	
P	T	16.000	20,195	2,865	0	0	23,060	16	
M	S	20.000	904	0	0	0	904	17	
M	T	20.000	27,548	0	0	0	27,548	18	
M	T	24.000	12,896	0	0	0	12,896	19	
P	T	24.000	0	0	0	0	0	20	
Total Within Municipality			606,932	16,750	0	0	623,682		
M	D	12.000	270	0	0	0	270	21	
M	S	16.000	7,743	0	0	0	7,743	22	
M	S	20.000	550	0	0	0	550	23	
Total Outside of Municipality			8,563	0	0	0	8,563		
Total Utility			615,495	16,750	0	0	632,245		

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	1,982	0	0	0	1,982		1
M	1.000	4,673	24	0	0	4,697	24	2
P	1.000	47	0	0	0	47		3
P	1.250	589	18	0	0	607	343	4
M	1.250	23	0	0	0	23		5
P	1.500	31	0	0	0	31		6
M	1.500	171	0	0	0	171		7
M	2.000	23	0	0	0	23		8
P	2.000	8	0	0	0	8		9
P	4.000	1	0	0	0	1		10
M	4.000	19	0	0	0	19		11
M	6.000	31	0	0	0	31		12
P	6.000	13	0	0	0	13		13
P	8.000	1	0	0	0	1		14
M	8.000	7	0	0	0	7		15
M	10.000	1	0	0	0	1		16
M	12.000	2	0	0	0	2		17
Total Utility		7,622	42	0	0	7,664	367	

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	4,821	48	170	0	4,699	367	1
0.750	2,118	87	0	0	2,205	308	2
1.000	74	6	2	0	78	7	3
1.250	1	0	0	0	1	0	4
1.500	88	0	8	0	80	8	5
2.000	22	1	2	0	21	1	6
3.000	11	0	0	0	11	0	7
4.000	2	0	0	0	2	0	8
6.000	2	1	0	0	3	3	9
8.000	3	0	0	0	3	2	10
12.000	1	0	0	0	1	1	11
Total:	7,143	143	182	0	7,104	697	

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	4,483	95	9	1	0	111	4,699	1
0.750	2,059	27	21	1	1	96	2,205	2
1.000	5	59	5	1	0	8	78	3
1.250	0	1	0	0	0	0	1	4
1.500	0	76	1	3	0	0	80	5
2.000	0	14	5	2	0	0	21	6
3.000	0	10	1	0	0	0	11	7
4.000	0	2	0	0	0	0	2	8
6.000	0	1	0	2	0	0	3	9
8.000	0	0	0	0	3	0	3	10
12.000	0	1	0	0	0	0	1	11
Total:	6,547	286	42	10	4	215	7,104	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,282	33			1,315	2
Total Fire Hydrants	1,282	33	0	0	1,315	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	291
Number of distribution system valves end of year:	1,831
Number of distribution valves operated during year:	892

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, 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.

DONE

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Amounts are not comparable between years as the merger of 4 utility districts to 2 utility districts along with changes in the chart of accounts followed by each district continues to evolve.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

Account 341 - Meter building constructed.

If Adjustments for any account are nonzero, please explain.

Account 343 - Adjustment represents mains capitalized in prior years as utility financed but in 2007 the utility received impact fees, developer contributions and special assessments that related to this plant. The amount was transferred to plant financed by contributions.

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

If Adjustments for any account are nonzero, please explain.

Account 343 - Adjustment represents mains capitalized in prior years as utility financed but in 2007 the utility received impact fees, developer contributions and special assessments that related to this plant. The amount was transferred from plant financed by utility.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Account 391 has been over depreciated in prior years due to an oversight.

Water Mains (Page W-21)

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

Main additions were financed both by contributions from developers and by funds provided by the utility.

Water Services (Page W-22)

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

Service additions were financed both by contributions from developers and by funds provided by the utility.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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

It is the Utility's intent to adhere to the Wisconsin Administrative Code that requires meters 1" or smaller to be tested every 10 years or replaced every 20 years. Due to the recent merger of the Caledonia, Caddy Vista, Crestview and North Park Utility Districts, meter testing and replacement has fallen behind schedule.

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

YES
