



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, 2006

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) 04/20/2007
(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, SUITE 400
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: (262) 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, SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500 EXT 5359

Fax Number: (414) 777 - 5500

E-mail Address: jknepel@virchowkrause.com

Date of most recent audit report: 4/20/2007

Period covered by most recent audit: JANUARY 1, 2006 - DECEMBER 31, 2006

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:

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)	2,651,803	770,192	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,987,326	552,135	2
Depreciation Expense (403)	239,502	106,032	3
Amortization Expense (404-407)	0	38,462	4
Taxes (408)	23,428	6,190	5
Total Operating Expenses	2,250,256	702,819	
Net Operating Income	401,547	67,373	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	401,547	67,373	
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)	216,473	152,951	10
Miscellaneous Nonoperating Income (421)	1,121,197	42,976	11
Total Other Income	1,337,670	195,927	
Total Income	1,739,217	263,300	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(87,326)	(23,483)	12
Other Income Deductions (426)	381,040	159,555	13
Total Miscellaneous Income Deductions	293,714	136,072	
Income Before Interest Charges	1,445,503	127,228	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	380,620	317,297	14
Amortization of Debt Discount and Expense (428)	41,794	47,326	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	168	972	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	422,582	365,595	
Net Income	1,022,921	(238,367)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,783,717	10,041,171	20
Balance Transferred from Income (433)	1,022,921	(238,367)	21
Miscellaneous Credits to Surplus (434)	22,989,952	314,933	22
Miscellaneous Debits to Surplus--Debit (435)	11,124,107	334,020	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)	22,672,483	9,783,717	

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	2,651,803		2,651,803	1
Total (Acct. 400):	2,651,803	0	2,651,803	
Operation and Maintenance Expense (401-402):				
Derived	1,987,326		1,987,326	2
Total (Acct. 401-402):	1,987,326	0	1,987,326	
Depreciation Expense (403):				
Derived	239,502		239,502	3
Total (Acct. 403):	239,502	0	239,502	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	23,428		23,428	5
Total (Acct. 408):	23,428	0	23,428	
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:	401,547	0	401,547	
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	143,642	0	143,642	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 ON SPECIAL ASSESSMENTS	72,831	0	72,831 12
Total (Acct. 419):	216,473	0	216,473
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	1,069,290	1,069,290 13
TAX LEVY FOR CAPITAL PROGRAM	51,907	0	51,907 14
Total (Acct. 421):	51,907	1,069,290	1,121,197
TOTAL OTHER INCOME:	268,380	1,069,290	1,337,670

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(87,326)	██████████	(87,326) 15
NONE	0	0	0 16
Total (Acct. 425):	(87,326)	0	(87,326)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	330,403	330,403 17
LOSS ON DISPOSAL OF ASSETS	15,121	35,155	50,276 18
BANK FEES	361	0	361 19
Total (Acct. 426):	15,482	365,558	381,040
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(71,844)	365,558	293,714

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	380,620	██████████	380,620 20
Total (Acct. 427):	380,620	0	380,620
Amortization of Debt Discount and Expense (428):			
AMORTIZATION ON DEBT	41,794	██████████	41,794 21
Total (Acct. 428):	41,794	0	41,794
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	168	██████████	168 23
Total (Acct. 430):	168	0	168

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:	422,582	0	422,582
NET INCOME:	319,189	703,732	1,022,921
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,879,410	7,904,307	9,783,717 26
Total (Acct. 216):	1,879,410	7,904,307	9,783,717
Balance Transferred from Income (433):			
Derived	319,189	703,732	1,022,921 27
Total (Acct. 433):	319,189	703,732	1,022,921
Miscellaneous Credits to Surplus (434):			
BEGINNING BALANCE FOR CADDY VISTA SANITARY DIS	(87,063)	167,174	80,111 28
BEGINNING BALANCE FOR CRESTVIEW SANITARY DISTI	537,884	2,258,996	2,796,880 29
BEGINNING BALANCE FOR NORTH PARK SANITARY DIS	11,003,580	8,284,469	19,288,049 30
RECLASSIFY IMPACT FEES TO REVENUE	0	509,971	509,971 31
TAXES LEVIED FOR OPERATIONS	314,941	0	314,941 32
Total (Acct. 434):	11,769,342	11,220,610	22,989,952
Miscellaneous Debits to Surplus--Debit (435):			
REMOVE NORTH PARK SANITARY DISTRICT SEWER BAL	9,611,298	1,512,809	11,124,107 33
Total (Acct. 435)--Debit:	9,611,298	1,512,809	11,124,107
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 34
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 35
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,356,643	18,315,840	22,672,483

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):					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	2,651,803	0	0	0	2,651,803	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	2,651,803	0	0	0	2,651,803	

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	282,571		282,571	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	282,571	0	282,571	

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	4.3	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)	34,855,392	17,306,993	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,535,739	1,352,117	2
Net Utility Plant	30,319,653	15,954,876	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	30,319,653	15,954,876	
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)	1,140,380	3,715,592	8
Special Funds (125-128)	658,751		9
Total Other Property and Investments	1,799,131	3,715,592	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,885,774	2,419,721	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	507,086	118,455	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	1,230,915	1,015,823	18
Materials and Supplies (151-163)	6,560	0	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	4,630,335	3,553,999	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	148,479	161,177	24
Other Deferred Debits (182-186)	74,747		25
Total Deferred Debits	223,226	161,177	
Total Assets and Other Debits	36,972,345	23,385,644	

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	0	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	22,672,483	9,783,717	28
Total Proprietary Capital	23,296,557	9,783,717	
LONG-TERM DEBT			
Bonds (221-222)	1,525,845		29
Advances from Municipality (223)	0	17,120	30
Other Long-Term Debt (224)	8,965,000	8,795,000	31
Total Long-Term Debt	10,490,845	8,812,120	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	395,680	1,049,063	33
Payables to Municipality (233)	262,052	0	34
Customer Deposits (235)	3,300		35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	65,595	45,705	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	424,379	2,892	41
Total Current and Accrued Liabilities	1,151,006	1,097,660	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	1,530	511,501	43
Other Deferred Credits (253)	2,032,407	3,180,646	44
Total Deferred Credits	2,033,937	3,692,147	
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	36,972,345	23,385,644	

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	17,306,993	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)	12,579,261	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	21,762,388	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)	513,743				9
Total Utility Plant	34,855,392	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)	1,719,949	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,815,790	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	4,535,739	0	0	0	
Net Utility Plant	30,319,653	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)	0				0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	239,502				239,502	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
BEGINNING BALANCE	1,485,275				1,485,275	12
LOSS ON DISPOSAL	15,121				15,121	13
					0	14
					0	15
Total credits	1,739,898	0	0	0	1,739,898	16
Debits during year						17
Book cost of plant retired	19,220				19,220	18
Cost of removal	0				0	19
Other debits (specify):						20
OTHER ADJUSTMENTS	727				727	
					0	
					0	23
					0	24
Total debits	19,947	0	0	0	19,947	25
Balance end of year (111.1)	1,719,951	0	0	0	1,719,951	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)	0				0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	330,403				330,403	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
BEGINNING BALANCE	2,490,309				2,490,309	12
LOSS ON DISPOSAL	35,155				35,155	13
OTHER ADJUSTMENTS	725				725	14
					0	15
Total credits	2,856,592	0	0	0	2,856,592	16
Debits during year						17
Book cost of plant retired	40,800				40,800	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	40,800	0	0	0	40,800	25
Balance end of year (111.1)	2,815,792	0	0	0	2,815,792	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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	6,560	
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	<u>6,560</u>	<u>0</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)		
Unamortized debt discount & expense (181)				
1998 DEBT DISCOUNT	3,363	428	0	1
2001 GO PROMISSORY REFUNDING BONDS	2,014	428	12,918	2
2004 DEBT DISCOUNT	32,470	428	90,999	3
2005 DEBT DISCOUNT	1,873	428	32,471	4
2006 DEBT DISCOUNT	648	428	12,091	5
Total			148,479	
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	0	1
Changes during year (explain):		
BEGINNING BALANCE FOR CADDY VISTA SANITARY DISTRICT	142,574	2
BEGINNING BALANCE FOR CRESTVIEW SANITARY DISTRICT	481,500	3
Balance end of year	624,074	

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%	1,525,845	1
Total Bonds (Account 221):				1,525,845	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 1,525,845

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM TOWN	01/01/1996	03/15/2006	4.70%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
GENERAL OBLIGATION REFUNDING BONDS	12/01/1998	06/01/2016	4.00%	1,530,000	2
GENERAL OBLIGATION REFUNDING BONDS	05/01/2004	05/01/2014	2.75%	3,630,000	3
GENERAL OBLIGATION REFUNDING BONDS	04/01/2005	05/01/2024	3.50%	2,785,000	4
GENERAL OBLIGATION PROMISSORY NOTES	07/01/2006	11/01/2016	4.00%	1,020,000	5
Total for Account 224				8,965,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	23,404	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
BEGINNING BALANCE FOR NORTH PARK SANITARY DISTRICT	24	5
Total Accruals and other credits	<u>23,428</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	20,860	7
PSC Remainder Assessment	2,568	8
Other (explain):		
NONE		9
Total payments and other debits	<u>23,428</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2001 GO REFUNDING PROMISSORY BOND	0	70,039	52,916	17,123	1
Subtotal	0	70,039	52,916	17,123	
Advances from Municipality (223)					
ADVANCES TO MUNICIPALITY	637	168	805	0	2
Subtotal	637	168	805	0	
Other Long-Term Debt (224)					
GENERAL OBLIGATION PROMISSORY NOTES 2006	0	20,400	13,600	6,800	3
GENERAL OBLIGATION REFUNDING BONDS 1998	45,068	67,867	107,835	5,100	4
GENERAL OBLIGATION REFUNDING BONDS 2004		109,941	92,305	17,636	5
GENERAL OBLIGATION REFUNDING BONDS 2005		112,373	93,437	18,936	6
Subtotal	45,068	310,581	307,177	48,472	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	45,705	380,788	360,898	65,595	

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 ASSESSMENTS RECEIVABLE	1,140,380	2
Total (Acct. 124):	1,140,380	
Sinking Funds (125):		
MAJOR EQUIPMENT FUND	37,916	3
Total (Acct. 125):	37,916	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
MAJOR EQUIPMENT FUND	620,835	5
Total (Acct. 128):	620,835	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	467,298	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
DUE FROM VILLAGE OF WIND POINT	39,788	12
Total (Acct. 142):	507,086	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

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)
Receivables from Municipality (145):		
SUBSEQUENT YEARS TAX LEVY	548,940	16
DELINQUENT BILLS PLACED ON TAX ROLL	250,651	17
SPECIAL ASSESSMENTS PLACED ON TAX ROLL	431,324	18
Total (Acct. 145):	1,230,915	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED WATER TOWER PAINTING	74,747	24
Total (Acct. 186):	74,747	
Payables to Municipality (233):		
PAYROLL AND RELATED EXPENSES	262,052	25
Total (Acct. 233):	262,052	
Other Deferred Credits (253):		
Regulatory Liability	1,484,449	26
DEFERRED REVENUE - SUBSEQUENT YEARS TAX LEVY	504,870	27
DEFERRED SPECIAL ASSESSMENTS	43,088	28
Total (Acct. 253):	2,032,407	

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)	8,742,511	0	0	0	8,742,511	1
Materials and Supplies	3,280	0	0	0	3,280	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	859,975	0	0	0	859,975	4
Customer Advances for Construction					0	5
Regulatory Liability	953,574	0	0	0	953,574	6
					0	7
Average Net Rate Base	6,932,242	0	0	0	6,932,242	
Net Operating Income	401,547	0	0	0	401,547	8
Net Operating Income as a percent of Average Net Rate Base	5.79%	N/A	N/A	N/A	5.79%	

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	422,700	0	0	0	422,700	1
Add credits during year:						
BEGINNING BALANCE FOR CADDY VISTA SANITARY DISTRICT	19,629				19,629	2
BEGINNING BALANCE FOR CRESTVIEW SANITARY DISTRICT	439,133				439,133	3
BEGINNING BALANCE FOR NORTH PARK SANITARY DISTRICT	690,313				690,313	4
Deduct charges:						
Miscellaneous Amortization (425)	87,326	0	0	0	87,326	5
Other (specify):						
NONE					0	6
Balance End of Year	1,484,449	0	0	0	1,484,449	

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

Debt paid off during 2006.

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

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (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 Standards 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, 2006 and 2005, 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, 2006 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
April 20, 2007

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,354,651	763,483	1
Total Sales of Water	2,354,651	763,483	
Other Operating Revenues			
Forfeited Discounts (470)	25,482	4,439	2
Miscellaneous Service Revenues (471)	11,022	2,270	3
Rents from Water Property (472)	26,824	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	233,824	0	6
Total Other Operating Revenues	297,152	6,709	
Total Operating Revenues	2,651,803	770,192	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-617)	1,137,140		7
Pumping Expenses (620-633)	9,974		8
Water Treatment Expenses (640-652)	1,954		9
Transmission and Distribution Expenses (660-678)	345,162		10
Customer Accounts Expenses (901-905)	63,755		11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	429,341		13
Total Operation and Maintenance Expenses	1,987,326	0	
Other Operating Expenses			
Depreciation Expense (403)	239,502	106,032	14
Amortization Expense (404-407)		38,462	15
Taxes (408)	23,428	6,190	16
Total Other Operating Expenses	262,930	150,684	
Total Operating Expenses	2,250,256	150,684	
NET OPERATING INCOME	401,547	619,508	

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	10	7,345	16,533	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	10	7,345	16,533	
Metered Sales to General Customers (461)				
Residential	6,223	394,247	1,323,431	4
Commercial	291	95,260	271,331	5
Industrial	41	7,913	25,571	6
Total Metered Sales to General Customers (461)	6,555	497,420	1,620,333	
Private Fire Protection Service (462)	61		20,877	7
Public Fire Protection Service (463)	3		500,454	8
Other Sales to Public Authorities (464)	1	5,086	14,892	9
Sales to Irrigation Customers (465)	1	3,500	8,440	10
Sales for Resale (466)	9	88,045	173,122	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,640	601,396	2,354,651	

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	88,045	173,122	1
Total		88,045	173,122	

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)	474,327	1
Wholesale fire protection billed	26,127	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)	500,454	
Forfeited Discounts (470):		
Customer late payment charges	25,482	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	25,482	
Miscellaneous Service Revenues (471):		
SPECIAL ASSESSMENT LETTERS	3,127	7
WATER LOSS	7,120	8
BULK WATER DEPOSITS	175	9
SUNDRY	600	10
Total Miscellaneous Service Revenues (471)	11,022	
Rents from Water Property (472):		
WATER TOWER RENTAL	26,824	11
Total Rents from Water Property (472)	26,824	
Interdepartmental Rents (473):		
NONE		12
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		13
Other (specify): STANDBY CHARGES	7,824	14
WATER TAX LEVY-DUE TO DEBT SERVICE LEVY	226,000	15
Total Other Water Revenues (474)	233,824	

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)	1,303	1,065	1
Operation Labor and Expenses (601)		296,896	2
Purchased Water (602)	1,135,837	0	3
Miscellaneous Expenses (603)			4
Rents (604)			5
Maintenance Supervision and Engineering (610)			6
Maintenance of Structures and Improvements (611)			7
Maintenance of Collecting and Impounding Reservoirs (612)			8
Maintenance of Lake, River and Other Intakes (613)			9
Maintenance of Wells and Springs (614)			10
Maintenance of Infiltration Galleries and Tunnels (615)			11
Maintenance of Supply Mains (616)			12
Maintenance of Miscellaneous Water Source Plant (617)			13
Total Source of Supply Expenses	1,137,140	297,961	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	1,303	1,065	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		2,591	16
Fuel or Power Purchased for Pumping (623)	2,539	0	17
Pumping Labor and Expenses (624)			18
Expenses Transferred--Credit (625)		1,428	19
Miscellaneous Expenses (626)			20
Rents (627)			21
Maintenance Supervision and Engineering (630)		1,597	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	6,132		25
Total Pumping Expenses	9,974	3,825	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		1,065	26
Chemicals (641)		4,377	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)			29
Rents (644)			30
Maintenance Supervision and Engineering (650)		2,493	31
Maintenance of Structures and Improvements (651)		5,856	32
Maintenance of Water Treatment Equipment (652)		2,857	33
Total Water Treatment Expenses	1,954	16,648	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	61,597		34
Storage Facilities Expenses (661)			35
Transmission and Distribution Lines Expenses (662)	4,476		36
Meter Expenses (663)			37
Customer Installations Expenses (664)			38
Miscellaneous Expenses (665)	16,653		39
Rents (666)			40
Maintenance Supervision and Engineering (670)			41
Maintenance of Structures and Improvements (671)			42
Maintenance of Distribution Reservoirs and Standpipes (672)	4,355		43
Maintenance of Transmission and Distribution Mains (673)	32,083		44
Maintenance of Fire Mains (674)	7,165		45
Maintenance of Services (675)	67,047		46
Maintenance of Meters (676)	61,048		47
Maintenance of Hydrants (677)	36,230		48
Maintenance of Miscellaneous Plant (678)	54,508		49
Total Transmission and Distribution Expenses	345,162	0	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	8,491	6,921	50
Meter Reading Labor (902)	33,651	13,968	51
Customer Records and Collection Expenses (903)	21,072	475	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)	541		54
Total Customer Accounts Expenses	63,755	21,364	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	54,536	7,304	56
Office Supplies and Expenses (921)	27,865	3,314	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	195,384	89,776	59
Property Insurance (924)	9,041	8,835	60
Injuries and Damages (925)	3,061	2,899	61
Employee Pensions and Benefits (926)	105,745	19,749	62
Regulatory Commission Expenses (928)	6,371	37,409	63
Duplicate Charges--Credit (929)			64
Miscellaneous General Expenses (930)	14,318	5,010	65
Rents (931)	4,679		66
Maintenance of General Plant (932)	8,341		67
Total Administrative and General Expenses	429,341	174,296	
Total Operation and Maintenance Expenses	1,987,326	514,094	

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		20,860	5,553	3
PSC Remainder Assessment		2,568	637	4
Other (specify): NONE			0	5
Total tax expense		23,428	6,190	

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)	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
Total Source of Supply Plant	0	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)	380,012		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	380,012	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	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	66,236	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)		325,625	325,625	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	397,061	397,061	
PUMPING PLANT				
Land and Land Rights (320)		3,600	3,600	12
Structures and Improvements (321)		32,339	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)		50,699	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	86,638	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)	0		25
Distribution Reservoirs and Standpipes (342)	973,612		26
Transmission and Distribution Mains (343)	2,445,395	2,229,331	27
Fire Mains (344)	0		28
Services (345)	458,613	238,547	29
Meters (346)	267,051	41,500	30
Hydrants (348)	245,170	193,669	31
Other Transmission and Distribution Plant (349)	43,564	17,851	32
Total Transmission and Distribution Plant	4,433,405	2,720,898	
GENERAL PLANT			
Land and Land Rights (389)	17,109		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	240		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	24,280		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)	0	11,305	43
Miscellaneous Equipment (398)	50,715		44
Other Tangible Property (399)	0		45
Total General Plant	92,344	11,305	
Total utility plant in service directly assignable	4,905,761	2,732,203	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,905,761	2,732,203	

**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)		114,217	114,217 25
Distribution Reservoirs and Standpipes (342)		62,471	1,036,083 26
Transmission and Distribution Mains (343)	15,632	2,288,134	6,947,228 27
Fire Mains (344)			0 28
Services (345)	412	835,540	1,532,288 29
Meters (346)	1,735	322,824	629,640 30
Hydrants (348)	1,441	424,009	861,407 31
Other Transmission and Distribution Plant (349)		126,289	187,704 32
Total Transmission and Distribution Plant	19,220	4,173,484	11,308,567
GENERAL PLANT			
Land and Land Rights (389)		1,750	18,859 33
Structures and Improvements (390)		143,266	143,266 34
Office Furniture and Equipment (391)		14,383	14,623 35
Computer Equipment (391.1)		22,191	22,191 36
Transportation Equipment (392)		59,537	83,817 37
Stores Equipment (393)		11,307	11,307 38
Tools, Shop and Garage Equipment (394)		18,248	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)		32,652	83,367 44
Other Tangible Property (399)			0 45
Total General Plant	0	303,334	406,983
Total utility plant in service directly assignable	19,220	4,960,517	12,579,261
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	19,220	4,960,517	12,579,261

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)	0	95,017	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	95,017	
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)		354,726	449,743 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	354,726	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)	8,125,803	692,662	27
Fire Mains (344)	0		28
Services (345)	1,532,610	158,862	29
Meters (346)	0		30
Hydrants (348)	831,214	103,132	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	10,489,627	954,656	
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)	0	23,760	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	23,760	
Total utility plant in service directly assignable	10,489,627	1,073,433	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,489,627	1,073,433	

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)	36,475	7,403,217	16,185,207 27
Fire Mains (344)			0 28
Services (345)	962	1,807,586	3,498,096 29
Meters (346)		17,699	17,699 30
Hydrants (348)	3,363	656,900	1,587,883 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	40,800	9,885,402	21,288,885
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	40,800	10,240,128	21,762,388
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	40,800	10,240,128	21,762,388

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)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)		2.90%	1,921	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)		1.80%	6,002	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	0		7,923	
PUMPING PLANT				
Structures and Improvements (321)		3.20%	1,035	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)		4.40%	18,952	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	0		19,987	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)		2.22%	2,497	18
Distribution Reservoirs and Standpipes (342)		1.90%	19,562	19
Transmission and Distribution Mains (343)		1.30%	72,167	20
Fire Mains (344)				21
Services (345)		2.90%	35,746	22
Meters (346)		5.50%	33,673	23
Hydrants (348)		2.20%	16,324	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				19,486	21,407	4
315					0	5
316				28,705	34,707	6
317					0	7
	0	0	0	48,191	56,114	
321				19,655	20,690	8
322					0	9
323					0	10
324					0	11
325				104,411	123,363	12
326					0	13
327					0	14
328					0	15
	0	0	0	124,066	144,053	
331					0	16
332					0	17
	0	0	0	0	0	
341				34,597	37,094	18
342				143,322	162,884	19
343	15,632			424,617	481,152	20
344					0	21
345	412			216,358	251,692	22
346	1,735			194,923	226,861	23
348	1,441			113,297	128,180	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)		2.20%	2,544	25
Total Transmission and Distribution Plant	<u>0</u>		<u>182,513</u>	
GENERAL PLANT				
Structures and Improvements (390)		2.90%	4,826	26
Office Furniture and Equipment (391)		5.80%	2,736	27
Computer Equipment (391.1)		25.00%	3,613	28
Transportation Equipment (392)		13.30%	10,878	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)		6.25%	862	31
Laboratory Equipment (395)				32
Power Operated Equipment (396)				33
Communication Equipment (397)				34
SCADA Equipment (397.1)		10.00%	565	35
Miscellaneous Equipment (398)		5.80%	5,597	36
Other Tangible Property (399)				37
Total General Plant	<u>0</u>		<u>29,077</u>	
Total accum. prov. directly assignable	<u>0</u>		<u>239,500</u>	
Common Utility Plant Allocated to Water Department				38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>239,500</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				9,782	12,326	25
	<u>19,220</u>	0	0	<u>1,136,896</u>	<u>1,300,189</u>	
390				55,620	60,446	26
391				17,862	20,598	27
391.1				16,542	20,155	28
392				55,962	66,840	29
393					0	30
394				10,369	11,231	31
395					0	32
396					0	33
397					0	34
397.1					565	35
398				34,161	39,758	36
399					0	37
	0	0	0	190,516	219,593	
	<u>19,220</u>	0	0	<u>1,499,669</u>	<u>1,719,949</u>	
						0 38
	<u>19,220</u>	0	0	<u>1,499,669</u>	<u>1,719,949</u>	

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)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)		1.80%	7,240	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	0		7,240	
PUMPING PLANT				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		1.30%	197,812	20
Fire Mains (344)				21
Services (345)		2.90%	87,424	22
Meters (346)		5.50%	973	23
Hydrants (348)		2.20%	32,008	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				58,947	66,187 6
317					0 7
	0	0	0	58,947	66,187
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	36,475			1,669,640	1,830,977 20
344					0 21
345	962			586,372	672,834 22
346				1,143	2,116 23
348	3,363			213,843	242,488 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)				25
Total Transmission and Distribution Plant	<u>0</u>		<u>318,217</u>	
GENERAL PLANT				
Structures and Improvements (390)				26
Office Furniture and Equipment (391)				27
Computer Equipment (391.1)				28
Transportation Equipment (392)				29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)				31
Laboratory Equipment (395)				32
Power Operated Equipment (396)				33
Communication Equipment (397)				34
SCADA Equipment (397.1)		10.00%	1,188	35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	<u>0</u>		<u>1,188</u>	
Total accum. prov. directly assignable	<u>0</u>		<u>326,645</u>	
Common Utility Plant Allocated to Water Department				38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>326,645</u></u>	

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 25
	40,800	0	0	2,470,998	2,748,415
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					1,188 35
398					0 36
399					0 37
	0	0	0	0	1,188
	40,800	0	0	2,529,945	2,815,790
					0 38
	40,800	0	0	2,529,945	2,815,790

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	11,193			11,193	1
February	9,976			9,976	2
March	139,333			139,333	3
April	10,930			10,930	4
May	12,602			12,602	5
June	170,247			170,247	6
July	16,704			16,704	7
August	15,070			15,070	8
September	210,228			210,228	9
October	12,125			12,125	10
November	11,877			11,877	11
December	148,111			148,111	12
Total annual pumpage	768,396	0	0	768,396	
Less: Water sold				601,396	13
Volume pumped but not sold				167,000	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				10,630	16
Volume related to equipment/system malfunction				47,423	17
Non-utility volume NOT included in water sales				63,842	18
Total volume not sold but accounted for				121,895	19
Volume pumped but unaccounted for				45,105	20
Percent of water lost				6%	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				28,895	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

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	0			1,480	1,480	1
M	D	4.000	0			2,933	2,933	2
P	D	4.000	0			1,664	1,664	3
M	D	6.000	17,221	0	0	93,951	111,172	4
P	D	6.000	45	1,099	0	42,654	43,798	5
M	D	8.000	11,950	0	0	65,739	77,689	6
P	D	8.000	66,143	8,431	0	69,899	144,473	7
M	D	10.000	0			11,081	11,081	8
M	S	10.000	0			3,460	3,460	9
M	S	12.000	0			1,592	1,592	10
M	T	12.000	20,525	1,936	1,010	51,250	72,701	11
P	D	12.000	0			1,286	1,286	12
P	S	12.000	0			990	990	13
P	T	12.000	45,591	4,205	0	14,984	64,780	14
M	S	16.000	0			6,290	6,290	15
P	T	16.000	6,713	13,482	0	0	20,195	16
M	S	20.000	0			904	904	17
M	T	20.000	18,097	0	0	9,451	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			199,181	29,153	1,010	379,608	606,932	
M	D	12.000	0			270	270	21
M	S	16.000	0			7,743	7,743	22
M	S	20.000	0			550	550	23
Total Outside of Municipality			0	0	0	8,563	8,563	
Total Utility			199,181	29,153	1,010	388,171	615,495	

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	399	0	0	1,583	1,982	12	1
M	1.000	1,558	107	0	3,008	4,673	255	2
P	1.000				47	47		3
P	1.250	214	146	0	229	589	274	4
M	1.250	7	0	0	16	23		5
P	1.500	16	3	0	12	31	16	6
M	1.500	133	0	1	39	171		7
M	2.000	7	0	0	16	23		8
P	2.000	1	0	0	7	8		9
P	4.000				1	1		10
M	4.000	11	0	0	8	19		11
M	6.000	24	0	0	7	31		12
P	6.000				13	13		13
P	8.000				1	1		14
M	8.000	3	0	0	4	7		15
M	10.000	1	0	0	0	1		16
M	12.000	2	0	0	0	2		17
Total Utility		2,376	256	1	4,991	7,622	557	

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	0	110	0	4,711	4,821	415	1
0.750	1,884	380	266	120	2,118	278	2
1.000	16	3	0	55	74	10	3
1.250	0			1	1	0	4
1.500	46	1	1	42	88	19	5
2.000	13	2	0	7	22	3	6
3.000	1	0	0	10	11	8	7
4.000	1	0	0	1	2	2	8
6.000	0			2	2	2	9
8.000	1	0	0	2	3	2	10
12.000	1	0	0	0	1	1	11
Total:	1,963	496	267	4,951	7,143	740	

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	4,595	95	9	1	0	121	4,821	1
0.750	2,024	26	21	1	1	45	2,118	2
1.000	5	53	5	1	0	10	74	3
1.250	0	1	0	0	0	0	1	4
1.500	0	83	1	3	0	1	88	5
2.000	0	15	5	2	0	0	22	6
3.000	0	10	1	0	0	0	11	7
4.000	0	2	0	0	0	0	2	8
6.000	0	0	0	2	0	0	2	9
8.000	0	0	0	0	3	0	3	10
12.000	0	1	0	0	0	0	1	11
Total:	6,624	286	42	10	4	177	7,143	

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	499	63	1	721	1,282	2
Total Fire Hydrants	499	63	1	721	1,282	
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:	993
Number of distribution system valves end of year:	1,786
Number of distribution valves operated during year:	446

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.

All amounts are not comparable to the prior year because of the combined reporting of Caledonia #1, Caddy Vista, Crestview and North Park.

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

If Adjustments for any account are nonzero, please explain.

All amounts reported in the adjustment column are the 12/31/05 ending balances for Caddy Vista Sanitary District, Crestview Sanitary District and North Park Sanitary District.

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

If Adjustments for any account are nonzero, please explain.

All amounts reported in the adjustment column are the 12/31/05 ending balances for Caddy Vista Sanitary District, Crestview Sanitary District and North Park Sanitary District.

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.

If Adjustments for any account are nonzero, please explain.

Amounts reported in the adjustment column are the 12/31/05 ending balances for Caledonita #1, Caddy Vista Sanitary District, Crestview Sanitary District and North Park Sanitary District and other adjustments necessary to bring the year end amounts into agreement with detail records.

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Adjustments for any account are nonzero, please explain.

Amounts reported in the adjustment column are the 12/31/05 ending balances for Caledonita #1, Caddy Vista Sanitary District, Crestview Sanitary District and North Park Sanitary District and other adjustments necessary to bring the year end amounts into agreement with detail records.

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 OPERATING SECTION FOOTNOTES

Water Mains (Page W-21)

Explain all reported Adjustments.

All amounts reported in the adjustment column are the 12/31/05 ending balances for Caddy Vista Sanitary District, Crestview Sanitary District and North Park Sanitary District.

Water Services (Page W-22)

Explain all reported Adjustments.

All amounts reported in the adjustment column are the 12/31/05 ending balances for Caddy Vista Sanitary District, Crestview Sanitary District and North Park Sanitary District.

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.

Meters (Page W-23)

Explain all reported adjustments.

Amounts reported in the adjustment column are the 12/31/05 ending balances for Caddy Vista Sanitary District, Crestview Sanitary District and North Park Sanitary District and other adjustments necessary to bring the year end amounts into agreement with detail records.

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.

Hydrants and Distribution System Valves (Page W-24)

Explain all reported Adjustments.

All amounts reported in the adjustment column are the 12/31/05 ending balances for Caddy Vista Sanitary District, Crestview Sanitary District and North Park Sanitary District.
