



3013 (01-03-11)

ANNUAL REPORT

OF

Name: RACINE WATER UTILITY

Principal Office: 800 CENTER ST RM 227
RACINE, WI 53403-1481

For the Year Ended: DECEMBER 31, 2010

**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.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

SIGNATURE PAGE

I KENNETH M SCOLARO of
(Person responsible for accounts)

RACINE WATER UTILITY, 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) 04/01/2011
(Date)

ADMINISTRATIVE MANAGER
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
Sources of Water Supply - Statistics	W-14
Water Audit and Other Statistics	W-15
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Mains	W-21
Water Services	W-22
Meter Questions	W-23
Meters	W-23
Hydrants and Distribution System Valves	W-25
List of All Station and Wholesale Meters	W-26
Customers Served	W-27
Water Operating Section Footnotes	N/A

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RACINE WATER UTILITY

Utility Address: 800 CENTER ST RM 227
RACINE, WI 53403-1481

When was utility organized? 4/29/1886

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KENNETH SCOLARO

Title: ADMINISTRATIVE MANAGER

Office Address:

800 CENTER ST RM 227
RACINE, WI 53403-1481

Telephone: (262) 636 - 9433

Fax Number: (262) 636 - 3933

Email Address: ken.scolaro@cityofracine.org

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

Name: JOHN ENGEL

Title: PRESIDENT

Office Address:

1144 NORTH OSBORNE BLVD
RACINE, WI 53405

Telephone:

Fax Number:

Email Address:

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

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

Name: RENEE MESSING, CPA

Title: PARTNER

Office Address: CLIFTON GUNDERSON LLP

222 MAIN STREET
P.O. BOX 1347
RACINE, WI 53401

Telephone: (262) 637 - 9351

Fax Number: (262) 637 - 0734

Email Address: renee.messing@cliftoncpa.com

Date of most recent audit report: 12/31/2010

Period covered by most recent audit: 01/01/2010 THROUGH 12/31/2010

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: KEITH E HAAS

Title: GENERAL MANAGER

Office Address:

800 CENTER ST RM 227
RACINE, WI 53403-1481

Telephone: (262) 636 - 9434

Fax Number: (262) 636 - 3933

Email Address: keith.haas@cityofracine.org

Name: KENNETH M SCOLARO

Title: ADMINISTRATIVE MANAGER

Office Address:

800 CENTER ST RM 227
RACINE, WI 53403-1481

Telephone: (262) 636 - 9433

Fax Number: (262) 636 - 3933

Email Address: ken.scolaro@cityofracine.org

Name: MIKE KOSTERMAN

Title: PLANT SUPERINTENDENT

Office Address:

100 HUBBARD STREET
RACINE, WI 53402

Telephone: (262) 636 - 9534

Fax Number: (262) 636 - 9542

Email Address: mike.kosterman@cityofracine.org

Name: MIKE GITTER

Title: CHIEF OF OPERATIONS

Office Address:

800 CENTER ST RM 227
RACINE, WI 53403-1481

Telephone: (262) 636 - 9430

Fax Number: (262) 636 - 3933

Email Address: mike.gitter@cityofracine.org

Name of utility commission/committee: BOARD OF WATER WORKS COMMISSIONERS

Names of members of utility commission/committee:

- MRS KATHLEEN DEMATTHEW, CITIZEN
- MR JOHN DICKERT, MAYOR
- MR JOHN ENGEL, CITIZEN
- MR RONALD D HART, ALDERMAN
- MS TRACY RICHTERS, CITIZEN
- MR THOMAS SOLLMAN, CITIZEN
- MR JAMES SPANGENBERG, ALDERMAN

IDENTIFICATION AND OWNERSHIP

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:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email 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)	17,804,117	18,231,981	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	9,837,658	9,347,191	2
Depreciation Expense (403)	2,814,855	2,617,981	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	2,564,439	2,381,161	5
Total Operating Expenses	15,216,952	14,346,333	
Net Operating Income	2,587,165	3,885,648	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,587,165	3,885,648	
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)	76,756	87,709	10
Miscellaneous Nonoperating Income (421)	686,041	2,133,990	11
Total Other Income	762,797	2,221,699	
Total Income	3,349,962	6,107,347	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(163,368)	(163,367)	12
Other Income Deductions (426)	988,190	1,104,798	13
Total Miscellaneous Income Deductions	824,822	941,431	
Income Before Interest Charges	2,525,140	5,165,916	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,420,601	2,448,946	14
Amortization of Debt Discount and Expense (428)	40,923	35,393	15
Amortization of Premium on Debt--Cr. (429)	22,705	22,706	16
Interest on Debt to Municipality (430)	44,750	46,221	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	2,483,569	2,507,854	
Net Income	41,571	2,658,062	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	83,776,618	81,348,556	20
Balance Transferred from Income (433)	41,571	2,658,062	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	3,397,004	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	230,000	230,000	25
Total Unappropriated Earned Surplus End of Year (216)	80,191,185	83,776,618	

DETAILS OF INCOME STATEMENT ACCOUNTS

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	17,804,117	0	17,804,117	1
Total (Acct. 400):	17,804,117	0	17,804,117	
Operation and Maintenance Expense (401-402):				
Derived	9,837,658	0	9,837,658	2
Total (Acct. 401-402):	9,837,658	0	9,837,658	
Depreciation Expense (403):				
Derived	2,814,855	0	2,814,855	3
Total (Acct. 403):	2,814,855	0	2,814,855	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	2,564,439	0	2,564,439	5
Total (Acct. 408):	2,564,439	0	2,564,439	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	2,587,165	0	2,587,165	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST EARNED FROM INVESTMENTS	76,756		76,756	11
Total (Acct. 419):	76,756	0	76,756	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		686,041	686,041	12
NONE			0	13
Total (Acct. 421):	0	686,041	686,041	
TOTAL OTHER INCOME:	76,756	686,041	762,797	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(163,368)	0	(163,368)	14
NONE			0	15
Total (Acct. 425):	(163,368)	0	(163,368)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	988,190	988,190	16
NONE			0	17
Total (Acct. 426):	0	988,190	988,190	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(163,368)	988,190	824,822	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	2,420,601	0	2,420,601	18
Total (Acct. 427):	2,420,601	0	2,420,601	
Amortization of Debt Discount and Expense (428):				
WATERWORKS REVENUE BONDS	40,923		40,923	19
Total (Acct. 428):	40,923	0	40,923	
Amortization of Premium on Debt--Cr. (429):				
WATERWORKS REVENUE BONDS	22,705		22,705	20
Total (Acct. 429):	22,705	0	22,705	
Interest on Debt to Municipality (430):				
Derived	44,750	0	44,750	21
Total (Acct. 430):	44,750	0	44,750	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	2,483,569	0	2,483,569	
NET INCOME:	343,720	(302,149)	41,571	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	44,227,628	39,548,990	83,776,618	24
Total (Acct. 216):	44,227,628	39,548,990	83,776,618	
Balance Transferred from Income (433):				
Derived	343,720	(302,149)	41,571	25
Total (Acct. 433):	343,720	(302,149)	41,571	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
OPEB EXPENSE 2007 - 2009	3,397,004		3,397,004	* 27
Total (Acct. 435)--Debit:	3,397,004	0	3,397,004	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
CITY OF RACINE	230,000		230,000	29
Total (Acct. 439)--Debit:	230,000	0	230,000	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	40,944,344	39,246,841	80,191,185	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.

The large \$3,397,004 misc debits to surplus was the annual net OPEB obligation not previously recorded in 2007, 2008, and 2009. The breakdown by year is \$1,091,897 for 2007, \$1,020,579 for 2008, and \$1,284,528 for 2009. The 2010 OPEB obligation was placed in the current year operating expenditures.

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	17,804,117	0	0	0	17,804,117	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 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	(22,000)				(22,000)	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	17,826,117	0	0	0	17,826,117	

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	3,269,940	0	3,269,940	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	206,735	0	206,735	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	175,573	0	175,573	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	3,793	0	3,793	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	45,756	0	45,756	19
Total Payroll	3,701,797	0	3,701,797	

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	65.1	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)	173,824,732	170,720,363	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	41,992,592	38,210,871	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	131,832,140	132,509,492	
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)	0	0	8
Sinking Funds (125)	7,442,034	6,465,969	9
Depreciation Fund (126)	800,000	800,000	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	8,242,034	7,265,969	
CURRENT AND ACCRUED ASSETS			
Cash (131)	4,713,769	7,774,757	12
Special Deposits (134)	0	0	13
Working Funds (135)	1,250	1,250	14
Temporary Cash Investments (136)		0	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	4,752,607	4,581,522	17
Other Accounts Receivable (143)	979,570	1,000,304	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	48,000	26,000	19
Receivables from Municipality (145)	1,588,929	1,588,929	20
Plant Materials and Operating Supplies (154)	353,938	339,317	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	4,500	9,373	25
Interest and Dividends Receivable (171)		0	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	12,346,563	15,269,452	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	642,600	713,758	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	646,825	696,412	34
Total Deferred Debits	1,289,425	1,410,170	
Total Assets and Other Debits	153,710,162	156,455,083	

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)	0	0	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	80,191,185	83,776,618	37
Total Proprietary Capital	80,191,185	83,776,618	
LONG-TERM DEBT			
Bonds (221)	60,245,047	64,058,815	38
Advances from Municipality (223)	813,582	846,748	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	61,058,629	64,905,563	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	142,179	101,285	42
Payables to Municipality (233)	1,020,830	919,554	43
Customer Deposits (235)		0	44
Taxes Accrued (236)	2,303,518	2,110,189	45
Interest Accrued (237)	704,073	711,946	46
Tax Collections Payable (241)		0	47
Miscellaneous Current and Accrued Liabilities (242)	625,915	761,203	48
Total Current and Accrued Liabilities	4,796,515	4,604,177	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	800,285	853,225	49
Customer Advances for Construction (252)		0	50
Other Deferred Credits (253)	2,123,782	2,287,150	51
Total Deferred Credits	2,924,067	3,140,375	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	52
Injuries and Damages Reserve (262)	28,350	28,350	53
Pensions and Benefits Reserve (263)	4,711,416	0	54
Miscellaneous Operating Reserves (265)		0	55
Total Operating Reserves	4,739,766	28,350	
Total Liabilities and Other Credits	153,710,162	156,455,083	

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	170,720,363	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)	117,195,731	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	56,529,287	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	99,714				8
Total Utility Plant	173,824,732	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)	31,774,898	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	10,217,694	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	41,992,592	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	131,832,140	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT
ON UTILITY PLANT FINANCED BY UTILITY OPERATION
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)	28,476,067				28,476,067	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	2,814,855				2,814,855	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	120,047				120,047	6
Accruals charged other						7
accounts (specify):						8
Vehicles & Power Op Equipment	212,453				212,453	9
Salvage	32,266				32,266	10
Other credits (specify):						11
Prior Year CIAC Projects Adjustment	505,303				505,303	12
					0	13
					0	14
					0	15
Total credits	3,684,924	0	0	0	3,684,924	16
Debits during year						17
Book cost of plant retired	382,300				382,300	18
Cost of removal	3,793				3,793	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	386,093	0	0	0	386,093	25
Balance end of year (111.1)	31,774,898	0	0	0	31,774,898	26
Footnotes						27

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

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
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 (111.2)	9,734,807				9,734,807	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	988,190				988,190	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	988,190	0	0	0	988,190	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
Prior Year CIAC Projects Adjustment	505,303				505,303	21
					0	22
					0	23
					0	24
Total debits	505,303	0	0	0	505,303	25
Balance end of year (111.2)	10,217,694	0	0	0	10,217,694	26
Footnotes						27

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
	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	26,000	1
Additions:		
Provision for uncollectibles during year	36,197	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	36,197	
Deductions:		
Accounts written off during the year: Utility Customers	14,197	5
Accounts written off during the year: Others		6
Total accounts written off	14,197	
Balance end of year	48,000	

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)	353,938	339,317	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	353,938	339,317	

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)				
WATERWORKS REFUNDING BONDS - 2001	22,354	428	10,853	1
WATERWORKS REFUNDING BONDS - 2009	2,615	428	49,694	2
WATERWORKS REVENUE BONDS - 1999	1,150	428	9,344	3
WATERWORKS REVENUE BONDS - 2001	1,964	428	1,964	4
WATERWORKS REVENUE BONDS - 2005	829	428	11,058	5
WATERWORKS REVENUE BONDS - 2007	42,245	428	559,687	6
Total			642,600	
Unamortized premium on debt (251)				
WATERWORKS REVENUE BONDS - 2004	22,706	429	310,309	7
WATERWORKS REVENUE BONDS - 2007	30,235	429	489,976	8
Total			800,285	

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):		
Balance end of year	0	2

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BONDS - 1999	02/10/1999	05/01/2018	2.63%	5,848,004	1
REFUNDING BONDS - 2001R	04/15/2001	09/01/2015	4.39%	2,540,000	2
REFUNDING BONDS - 2001	10/01/2001	09/01/2011	3.99%	565,000	3
REVENUE BONDS - 2004	11/01/2004	09/01/2024	3.99%	17,850,000	4
REVENUE BONDS - 2005	12/22/2004	05/01/2024	2.37%	13,067,043	5
REVENUE BONDS - 2007	04/02/2007	09/01/2026	3.99%	17,615,000	6
REVENUE BONDS - 2009	12/08/2009	09/01/2029	2.97%	2,760,000	7
Total Bonds (Account 221):				60,245,047	

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 from Municipality (223)					
CITY OF RACINE UNFUNDED PENSION BOND	11/07/2003	06/01/2023	5.00%	813,582	1
Total for Account 223				813,582	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	2,110,189	1
Accruals:		
Charged water department expense	2,565,904	2
Charged electric department expense		3
Charged sewer department expense	33,410	4
Other (explain):		
NONE		5
Total Accruals and other credits	2,599,314	
Taxes paid during year:		
County, state and local taxes	2,110,189	6
Social Security taxes	274,647	7
PSC Remainder Assessment	21,149	8
Other (explain):		
NONE		9
Total payments and other debits	2,405,985	
Balance end of year	2,303,518	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 235.

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)					
REVENUE BONDS - 2004	290,029	857,955	870,088	277,896	1
REVENUE BONDS - 1999	28,587	160,098	162,954	25,731	2
REVENUE BONDS - 2007	264,856	788,369	794,569	258,656	3
REVENUE BONDS - 2005	54,580	315,183	318,257	51,506	4
REVENUE BONDS - 2001	15,875	40,225	47,625	8,475	5
REFUNDING BONDS - 2001	50,796	145,715	152,388	44,123	6
REVENUE BONDS - 2009	7,223	113,056	82,593	37,686	7
Subtotal	711,946	2,420,601	2,428,474	704,073	
Advances from Municipality (223)					
UNFUNDED PENSION LIABILITY	0	44,750	44,750	0	8
Subtotal	0	44,750	44,750	0	
Other Long-Term Debt (224)					
NONE	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	711,946	2,465,351	2,473,224	704,073	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOND REDEMPTION & RESERVE FUNDS	7,442,034	3
Total (Acct. 125):	7,442,034	
Depreciation Fund (126):		
BOND REQUIREMENT	800,000	4
Total (Acct. 126):	800,000	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,752,607	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	4,752,607	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	687,090	12
Merchandising, jobbing and contract work	292,480	13
Other (specify):		
NONE		14
Total (Acct. 143):	979,570	
Receivables from Municipality (145):		
MUNICIPAL FIRE PROTECTION	1,588,929	15
Total (Acct. 145):	1,588,929	
Prepayments (165):		
PREPAID POSTAGE	4,500	16
Total (Acct. 165):	4,500	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNFUNDED PENSION EXPENSE	646,825	21
Total (Acct. 186):	646,825	
Payables to Municipality (233):		
ACCRUED PAYROLL, SEWER COLLECT, ANNUAL SEWER INVOICE	1,020,830	22
Total (Acct. 233):	1,020,830	
Other Deferred Credits (253):		
Regulatory Liability	2,123,782	23
NONE		24
Total (Acct. 253):	2,123,782	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Detail of Other Balance Sheet Accounts (Page F-22)

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

A request to defer and amortize a 2003 payment to the Wisconsin Retirement Fund for prior service obligations was granted by the PSC on 6/15/2004 per Bruce Manthey.

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.

(143) The \$687,090 is made-up of misc. items owed from the Wastewater Utility. The largest item amounting to \$543,999 is the annual shared expenses that includes salaries, supplies, and equipment that benefited both utilities, but was paid in full by the Water Utility in 2010.

(143) The \$292,480 includes charges for new taps made for contractors, charges for repairs to hydrants, and other misc. items such as REC fees from other municipalities.

(145) The 2010 Municipal Fire Protection amounting to \$1,588,929 was paid by the City of Racine in early 2011.

(233) At December 31, 2010 the Water Utility owed the Wastewater Utility \$474,505 for December cash receipts from customer accounts and \$104,517 for the annual sewer usage charge. Also the Water Utility owed the City of Racine \$304,046 at yearend mainly for payroll reimbursement.

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)	113,072,115	0	0	0	113,072,115	1
Materials and Supplies	346,627	0	0	0	346,627	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	30,125,482	0	0	0	30,125,482	4
Customer Advances for Construction					0	5
Regulatory Liability	2,205,466	0	0	0	2,205,466	6
NONE					0	7
Average Net Rate Base	81,087,794	0	0	0	81,087,794	
Net Operating Income	2,587,165	0	0	0	2,587,165	8
Net Operating Income as a percent of						
Average Net Rate Base	3.19%	N/A	N/A	N/A	3.19%	

**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	2,287,150	0	0	0	2,287,150	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	163,368	0	0	0	163,368	3
Other (specify):						
NONE					0	4
Balance End of Year	2,123,782	0	0	0	2,123,782	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	17,130,819	17,639,927	1
Total Sales of Water	17,130,819	17,639,927	
Other Operating Revenues			
Forfeited Discounts (470)	343,143	294,516	2
Rents from Water Property (472)	209,885	201,867	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	120,270	95,671	5
Total Other Operating Revenues	673,298	592,054	
Total Operating Revenues	17,804,117	18,231,981	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	11,990	0	6
Pumping Expenses (620-633)	1,272,050	1,252,383	7
Water Treatment Expenses (640-652)	1,941,190	2,007,445	8
Transmission and Distribution Expenses (660-678)	2,599,293	2,733,103	9
Customer Accounts Expenses (901-906)	343,896	372,700	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	3,669,239	2,981,560	12
Total Operation and Maintenance Expenses	9,837,658	9,347,191	
Other Operating Expenses			
Depreciation Expense (403)	2,814,855	2,617,981	13
Amortization Expense (404-407)		0	14
Taxes (408)	2,564,439	2,381,161	15
Total Other Operating Expenses	5,379,294	4,999,142	
Total Operating Expenses	15,216,952	14,346,333	
NET OPERATING INCOME	2,587,165	3,885,648	

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 (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	30,293	1,789,516	6,707,702	5
Commercial (461.2)	3,207	898,806	2,591,221	6
Industrial (461.3)	146	2,037,723	4,184,736	7
Public Authority (461.4)	315	293,012	706,182	8
Total Metered Sales to General Customers (461)	33,961	5,019,057	14,189,841	
Private Fire Protection Service (462)	540		191,547	9
Public Fire Protection Service (463)	2		1,710,969	10
Other Water Sales (465)				11
Sales for Resale (466)	1	468,019	1,038,462	12
Interdepartmental Sales (467)				13
Total Sales of Water	34,504	5,487,076	17,130,819	

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)	
CALEDONIA WATER UTILITY	Rapids & Greenbay; 3Mile & Douglas	468,019	1,038,462	1
Total		468,019	1,038,462	

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 for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed	122,040	2
Amount billed (usually per rate schedule F-1 or Fd-1)	1,588,929	3
NONE		4
Total Public Fire Protection Service (463)	1,710,969	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	343,143	6
Other (specify):		
Total Forfeited Discounts (470)	343,143	
Rents from Water Property (472):		
CELLULAR ANTENNAS ON TANKS	209,885	7
Total Rents from Water Property (472)	209,885	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
SCRAP METAL COLLECTION	24,946	9
LABORATORY TEST FEES	6,390	10
REAL ESTATE CLOSING ACCOUNT FEES	14,242	11
Return on net investment in meters charged to sewer department	74,692	12
Other (specify):		
Total Other Water Revenues (474)	120,270	

OTHER OPERATING REVENUES (WATER)

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.

The return on net investment in meters charged to our wastewater utility is calculated by finding the net average meters on the water utility's books, times the allowed PSC rate of return, and then times the percent share of meters used by the wastewater utility. In 2010 this amounted to \$74,692.

Real Estate Closing Account fees are collected when a title company or real estate company request a search for the Utility balance due right before closing. The Utility charges a \$12 fee as approved in the PSC rate case. The total collected from 2010 amounted to \$14,242.

In 2010 the Utility did collect \$24,946 on various metal items scrapped around the plant. Examples include copper from an old electric transformer, meter parts, and old fire hydrants. 2010 was an above average year as far as the amount being scrapped.

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)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	11,990	0	* 9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
Total Source of Supply Expenses	11,990	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	70,533	76,830	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	531,228	556,751	16
Pumping Labor and Expenses (624)	314,803	296,035	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	120,090	99,354	* 19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	68,784	73,857	21
Maintenance of Structures and Improvements (631)	29,180	36,839	22
Maintenance of Power Production Equipment (632)	31,875	35,938	23
Maintenance of Pumping Equipment (633)	105,557	76,779	* 24
Total Pumping Expenses	1,272,050	1,252,383	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	87,994	76,830	25
Chemicals (641)	430,714	461,857	26
Operation Labor and Expenses (642)	805,585	787,296	27
Miscellaneous Expenses (643)	246,194	246,753	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	73,634	73,857	30
Maintenance of Structures and Improvements (651)	105,813	131,795	* 31
Maintenance of Water Treatment Equipment (652)	191,256	229,057	* 32
Total Water Treatment Expenses	1,941,190	2,007,445	

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)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	287,386	273,594	33
Storage Facilities Expenses (661)	56,344	43,044	* 34
Transmission and Distribution Lines Expenses (662)	362	351	35
Meter Expenses (663)	195,721	191,034	36
Customer Installations Expenses (664)	112,450	106,265	37
Miscellaneous Expenses (665)	78,070	89,290	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	171,243	166,931	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	389,656	427,542	42
Maintenance of Transmission and Distribution Mains (673)	815,449	937,457	43
Maintenance of Services (675)	406,025	412,185	44
Maintenance of Meters (676)	21,453	41,622	* 45
Maintenance of Hydrants (677)	65,134	43,788	* 46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	2,599,293	2,733,103	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	79,694	81,646	49
Customer Records and Collection Expenses (903)	216,638	215,207	50
Uncollectible Accounts (904)	47,564	75,847	* 51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	343,896	372,700	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	146,849	148,649	55
Office Supplies and Expenses (921)	4,614	6,350	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	157,069	359,329	* 58
Property Insurance (924)	49,370	51,889	59
Injuries and Damages (925)	248,267	232,411	60
Employee Pensions and Benefits (926)	2,724,282	1,832,999	* 61
Regulatory Commission Expenses (928)	35,029	10,361	* 62
Duplicate Charges--Credit (929)		0	63

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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	28,127	21,263	64
Rents (931)	25,184	24,885	65
Maintenance of General Plant (932)	250,448	293,424	66
Total Administrative and General Expenses	3,669,239	2,981,560	
Total Operation and Maintenance Expenses	9,837,658	9,347,191	

WATER OPERATION & MAINTENANCE EXPENSES

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.

(633) Maint. of Pumping Equipment. Repairs were needed amounting to \$15,795 to keep our High Lift pump #10 operating properly. Additional employee time was charged to this account for removing the pump and reinstalling it after repairs by a third party were made. Also additional staff time for cleaning the pump room switch gear.

(926) Employee Pensions & Benefits. Medical expenditures actually decreased in 2010 from \$1,340,475 in 2009 down to \$919,854 in 2010. However starting in 2010 the annual OPEB expense amounting to \$1,314,412 is now added to this account.

(928) Regulatory Commission Expenses. This account is used for expenses relating to an application for a rate case. In 2010 the preparation of a new rate case began that was submitted to the PSC in November. This case should get approved in the first half of 2011. Expenses charged in this account are actual invoices from the PSC for rate case work, and from third party consultants preparing the rate application.

(904) Uncollectible Accounts. A review of our accounts takes place at least once a year and those that have met certain requirements are written-off as uncollectible. Usually these are accounts that are older than five years.

(677) Maintenance of Hydrants. In 2010 there were more hydrant repairs necessary than in 2009. Also an increased effort was made in the annual hydrant paint program.

(652) Water Operation & Maintenance. While the Utility maintained the same staffing levels in 2010 and 2009, the areas in which maintenance occurs varies. In 2009 less work was directed at Membrane maintenance which was charged to this account. In 2010 labor charged to this account was close to \$40,000 less.

(651) Maintenance of Structures & Improvements. In 2009 special one-time only projects such as \$9,000 for filter building tuck pointing, \$5,000 in roof repairs, and \$20,000 for a 4" surface wash line occurred that did not happen in 2010 which explains the decrease in expenditures.

(626) Misc. Building Maintenance. While the Utility maintained the same staffing levels in 2010 and 2009, the areas in which maintenance occurs varies. In part due to the 2010 large snow totals and removal efforts, \$20,000 more labor expense was charged to this account.

(613) Maintenance of Intakes. In 2010 the Utility hired a diving firm to inspect and make repairs on the three intakes. No diving inspection or repairs were made in 2009.

(661) Storage Facilities Maintenance. While the Utility maintained the same staffing levels in 2010 and 2009, the areas in which maintenance occurs varies. In part due to the 2010 large snow totals and removal efforts, \$15,000 more labor expense was charged to this account.

(676) Maintenance of Meters. In July of 2010 a meter employee retired and was not replaced until early 2011. This explains the decrease in expenditures compared to 2009.

(923) Outside Services Employed. In 2009 a surge protection design project that began in 2006 was shelved and the \$109,035 in expenses were moved from construction work in progress to professional services. Also in 2009 negotiations were in progress between the Racine and Caledonia water utilities and large expenditures were made to consultants and attorneys. Neither of these things occurred in 2010 resulting in a large decline in expenditures.

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		2,303,518	2,110,189	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		33,411	29,240	2
Net property tax equivalent		2,270,107	2,080,949	
Social Security		274,647	285,313	3
PSC Remainder Assessment		19,685	14,899	4
Other (specify): NONE			0	5
Total tax expense		2,564,439	2,381,161	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Racine				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.167000				3
County tax rate	mills		3.236800				4
Local tax rate	mills		12.015700				5
School tax rate	mills		8.275000				6
Voc. school tax rate	mills		1.369000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.063500				10
Less: state credit	mills		1.220800				11
Net tax rate	mills		23.842700				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		12.015700				14
Combined School Tax Rate	mills		9.644000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.659700				17
Total Tax Rate	mills		25.063500				18
Ratio of Local and School Tax to Total	dec.		0.864193				19
Total tax net of state credit	mills		23.842700				20
Net Local and School Tax Rate	mills		20.604693				21
Utility Plant, Jan. 1	\$	170,720,363	170,720,363				22
Materials & Supplies	\$	339,317	339,317				23
Subtotal	\$	171,059,680	171,059,680				24
Less: Plant Outside Limits	\$	61,046,440	61,046,440				25
Taxable Assets	\$	110,013,240	110,013,240				26
Assessment Ratio	dec.		1.016203				27
Assessed Value	\$	111,795,785	111,795,785				28
Net Local & School Rate	mills		20.604693				29
Tax Equiv. Computed for Current Year	\$	2,303,518	2,303,518				30
Tax Equivalent per 1994 PSC Report	\$	1,075,080					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	2,303,518					34
Footnotes							35

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	2,204,376				2,204,376	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	36,217				36,217	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	2,240,593	0	0	0	2,240,593	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	2,692,486			414,365	3,106,851	* 12
Other Power Production Equipment (323)	1,311,023			105,271	1,416,294	* 13
Electric Pumping Equipment (325)	5,350,088			222,726	5,572,814	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	9,353,597	0	0	742,362	10,095,959	
WATER TREATMENT PLANT						
Land and Land Rights (330)	1,088,698				1,088,698	17
Structures and Improvements (331)	25,029,813	42,472		2,344,649	27,416,934	* 18
Sand or Other Media Filtration Equipment (332)	13,306,448	37,359		334,063	13,677,870	* 19
Membrane Filtration Equipment (333)	3,595,436			300,472	3,895,908	* 20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	43,020,395	79,831	0	2,979,184	46,079,410	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	147,256			80,397	227,653	* 22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	2,691,121			282,461	2,973,582	* 24
Transmission and Distribution Mains (343)	35,795,331	3,225,722	68,585	477,862	39,430,330	* 25
Services (345)	3,437,768	158,703	4,451		3,592,020	26
Meters (346)	4,919,235	226,480	73,414		5,072,301	27
Hydrants (348)	2,797,083	306,210	15,780	4,677	3,092,190	* 28

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	49,787,794	3,917,115	162,230	845,397	54,388,076	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	630,427	33,057			663,484	31
Office Furniture and Equipment (391)	153,750	10,980	15,579		149,151	32
Computer Equipment (391.1)	991,096	14,888	47,250		958,734	33
Transportation Equipment (392)	1,142,325				1,142,325	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	565,870				565,870	36
Laboratory Equipment (395)	70,748				70,748	37
Power Operated Equipment (396)	784,735		145,390		639,345	* 38
Communication Equipment (397)	207,170	6,717	11,851		202,036	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	4,546,121	65,642	220,070	0	4,391,693	
Total utility plant in service directly assignable	108,948,500	4,062,588	382,300	4,566,943	117,195,731	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	108,948,500	4,062,588	382,300	4,566,943	117,195,731	

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

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

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

(396) Power Operated Equipment. In 2010 the Utility sold its Case 1085C Cruise Air Excavator it had originally purchased in 1994 for \$145,390. This is the amount that was removed from this account as a retirement. The Utility sold this equipment for \$11,500.

If Adjustments for any account are nonzero, please explain.

All the adjustments listed in the W-08 schedule are due to the projected income of impact fees. When contributed assets were originally booked, it was assumed that Caledonia Water Utility would be entering into a retail water agreement contributing to impact fees, and the economy would have remained at a stable pace. However, Caledonia chose to remain a wholesale customer, and with the economic conditions, new development has almost been non-existent. Since the impact fees are not coming in to fund these originally labeled contributed projects, an adjustment had to be made moving these projects to Utility financed.

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	315,000				315,000	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	315,000	0	0	0	315,000	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	2,728,889			(414,365)	2,314,524	* 12
Other Power Production Equipment (323)	446,687			(105,271)	341,416	* 13
Electric Pumping Equipment (325)	1,218,674			(222,726)	995,948	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	4,394,250	0	0	(742,362)	3,651,888	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	7,902,116			(2,344,649)	5,557,467	* 18
Sand or Other Media Filtration Equipment (332)	1,416,924			(334,063)	1,082,861	* 19
Membrane Filtration Equipment (333)	1,274,449			(300,472)	973,977	* 20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	10,593,489	0	0	(2,979,184)	7,614,305	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	607,387			(80,397)	526,990	* 22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	2,490,726			(282,461)	2,208,265	* 24
Transmission and Distribution Mains (343)	35,099,358	288,613		(477,862)	34,910,109	* 25
Services (345)	3,798,130	45,536			3,843,666	26
Meters (346)	0				0	27

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	3,438,283	25,457		(4,676)	3,459,064	* 28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	45,433,884	359,606	0	(845,396)	44,948,094	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	60,736,623	359,606	0	(4,566,942)	56,529,287	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	60,736,623	359,606	0	(4,566,942)	56,529,287	

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

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

If Adjustments for any account are nonzero, please explain.

All the adjustments listed in the W-09 schedule are due to the projected income of impact fees. When contributed assets were originally booked, it was assumed that Caledonia Water Utility would be entering into a retail water agreement contributing to impact fees, and the economy would have remained at a stable pace. However, Caledonia chose to remain a wholesale customer, and with the economic conditions, new development has almost been non-existent. Since the impact fees are not coming in to fund these originally labeled contributed projects, an adjustment had to be made moving these projects to Utility financed.

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	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	1,133,534	2.30%	50,701	3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	36,216	1.50%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	1,169,750		50,701	
PUMPING PLANT				
Structures and Improvements (321)	938,235	2.80%	86,992 *	7
Other Power Production Equipment (323)	561,544	4.40%	62,317 *	8
Electric Pumping Equipment (325)	3,350,419	4.40%	245,204 *	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	4,850,198		394,513	
WATER TREATMENT PLANT				
Structures and Improvements (331)	5,750,776	2.50%	684,892 *	12
Sand or Other Media Filtration Equipment (332)	4,214,783	2.70%	368,798 *	13
Membrane Filtration Equipment (333)	1,258,403	10.00%	389,591 *	14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	11,223,962		1,443,281	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	1,357,187	1.60%	47,577 *	17
Transmission and Distribution Mains (343)	3,447,075	1.20%	454,221	18
Services (345)	1,050,020	2.20%	77,328	19
Meters (346)	1,562,477	6.30%	314,733	20
Hydrants (348)	386,552	1.60%	47,152 *	21
Other Transmission and Distribution Plant (349)	0			22
Total Transmission and Distribution Plant	7,803,311		941,011	
GENERAL PLANT				
Structures and Improvements (390)	484,138	4.30%	27,819	23
Office Furniture and Equipment (391)	82,616	5.80%	8,784	24
Computer Equipment (391.1)	991,096	15.00%	14,888	25
Transportation Equipment (392)	955,880	13.30%	151,929	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	280,380	5.80%	32,820	28
Laboratory Equipment (395)	49,675	5.80%	4,103	29

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					1,184,235	3
314					0	4
316					36,216	5
317					0	6
	0	0	0	0	1,220,451	
321				40,608	1,065,835 *	7
323				25,476	649,337 *	8
325				45,711	3,641,334 *	9
326					0	10
328					0	11
	0	0	0	111,795	5,356,506	
331				219,815	6,655,483 *	12
332				31,569	4,615,150 *	13
333				105,165	1,753,159 *	14
334					0	15
	0	0	0	356,549	13,023,792	
341					0	16
342				15,818	1,420,582 *	17
343	68,585	799		20,945	3,852,857	18
345	4,451		0		1,122,897	19
346	73,414		20,766		1,824,562	20
348	15,780	2,994		196	415,126 *	21
349					0	22
	162,230	3,793	20,766	36,959	8,636,024	
390					511,957	23
391	15,579				75,821	24
391.1	47,250				958,734	25
392					1,107,809	26
393					0	27
394					313,200	28
395					53,778	29

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)	
GENERAL PLANT				
Power Operated Equipment (396)	448,373	8.50%	60,523	30
Communication Equipment (397)	136,688	8.30%	16,982	31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	3,428,846		317,848	
Total accum. prov. directly assignable	28,476,067		3,147,354	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 28,476,067		 3,147,354	

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)	
396	145,390		11,500		375,006	30
397	11,851				141,819	31
397.1					0	32
398					0	33
	220,070	0	11,500	0	3,538,124	
	382,300	3,793	32,266	505,303	31,774,897	
					0	34
	382,300	3,793	32,266	505,303	31,774,897	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

All the adjustments listed in the W-10 schedule are due to the projected income of impact fees. When contributed assets were originally booked, it was assumed that Caledonia Water Utility would be entering into a retail water agreement contributing to impact fees, and the economy would have remained at a stable pace. However, Caledonia chose to remain a wholesale customer, and with the economic conditions, new development has almost been non-existent. Since the impact fees are not coming in to fund these originally labeled contributed projects, an adjustment had to be made moving these projects to Utility financed.

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

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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	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	99,745	2.30%	7,245	3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	99,745		7,245	
PUMPING PLANT				
Structures and Improvements (321)	362,308	2.80%	64,807	* 7
Other Power Production Equipment (323)	127,753	4.40%	15,022	* 8
Electric Pumping Equipment (325)	328,465	4.40%	43,822	* 9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	818,526		123,651	
WATER TREATMENT PLANT				
Structures and Improvements (331)	820,460	2.50%	138,937	* 12
Sand or Other Media Filtration Equipment (332)	133,899	2.70%	29,237	* 13
Membrane Filtration Equipment (333)	446,057	10.00%	97,398	* 14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	1,400,416		265,572	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	471,378	1.60%	35,332	* 17
Transmission and Distribution Mains (343)	5,628,488	1.20%	417,190	* 18
Services (345)	718,213	2.20%	84,060	19
Meters (346)	0	0.00%		20
Hydrants (348)	598,041	1.60%	55,141	* 21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	7,416,120		591,723	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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					106,990	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	106,990	
321				(40,608)	386,507	* 7
323				(25,476)	117,299	* 8
325				(45,711)	326,576	* 9
326					0	10
328					0	11
	0	0	0	(111,795)	830,382	
331				(219,815)	739,582	* 12
332				(31,569)	131,567	* 13
333				(105,165)	438,290	* 14
334					0	15
	0	0	0	(356,549)	1,309,439	
341					0	16
342				(15,818)	490,892	* 17
343				(20,945)	6,024,733	* 18
345					802,273	19
346					0	20
348				(196)	652,986	* 21
349					0	22
	0	0	0	(36,959)	7,970,884	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	9,734,807		988,191	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	9,734,807		988,191	

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)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	(505,303)	10,217,695	
					0	34
	0	0	0	(505,303)	10,217,695	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

All the adjustments listed in the W-12 schedule are due to the projected income of impact fees. When contributed assets were originally booked, it was assumed that Caledonia Water Utility would be entering into a retail water agreement contributing to impact fees, and the economy would have remained at a stable pace. However, Caledonia chose to remain a wholesale customer, and with the economic conditions, new development has almost been non-existent. Since the impact fees are not coming in to fund these originally labeled contributed projects, an adjustment had to be made moving these projects to Utility financed.

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

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SOURCES OF WATER SUPPLY - 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 (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January		522,642		522,642	1
February		477,187		477,187	2
March		517,873		517,873	3
April		491,728		491,728	4
May		590,655		590,655	5
June		627,794		627,794	6
July		725,660		725,660	7
August		769,164		769,164	8
September		603,596		603,596	9
October		568,385		568,385	10
November		469,068		469,068	11
December		478,003		478,003	12
Total annual pumpage	0	6,841,755	0	6,841,755	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	6,841,755	2
Less: Gallons (000's) used in the treatment process:	209,074	3
Subtotal: Gallons (000's) entering distribution system:	6,632,681	4
Less: Gallons (000's) sold (Revenue Water):	5,487,076	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	1,145,605	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	10,071	8
Gallons (000's) used for fire protection:	6,550	9
Gallons (000's) used to prevent freezing of distribution system:	58	10
Gallons (000's) used for other system uses:	78,749	11
Subtotal Authorized System Uses:	95,428	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	111,069	14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	939,108	18
Subtotal Water Losses:	1,050,177	19
Percentage of water entering distribution system sold:	83%	20
Percentage of Real and Apparent Losses:	16%	21
If water losses exceed 15%, indicate causes:		22
Possible inside service leaks.		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
The Utility has continued to fund a third party leak consultant to search different areas of the system every year.		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	27,990	29
Date of maximum: 08/30/2010		30
Cause of maximum: Warm weather, Air conditioning and lawn watering		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	12,405	33
Date of minimum: 04/10/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	9,023,531	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	59	40
Number of service breaks repaired this year:	109	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	78,860	43
Outside municipality?	26,240	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
NONE					No

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)	
LAKE MICHIGAN	1886	1	6,000	39	24	1
LAKE MICHIGAN	1928	1	6,400	29	36	2
LAKE MICHIGAN	1971	1	4,100	23	54	3

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	#10	#11	#12	1
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	WORTHINGTON	5
Year Installed	1933	1933	1933	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	8,739	13,368	17,779	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	G.E.	10
Year Installed	1933	1933	1933	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	540	740	950	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2	#3	#4	15
Location	SUCTION WELL	SUCTION WELL	SUCTION WELL	16
Purpose	P	P	P	17
Destination	T	T	T	18
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	19
Year Installed	2001	2001	2002	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	11,983	17,247	13,008	22
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	24
Year Installed	2001	2001	2002	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	300	300	300	27
Footnotes				28

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)	1
Identification	#5	#9	B-1	1
Location	SUCTION WELL	CLEAR WELL	BASIN SLUDGE	2
Purpose	P	P	P	3
Destination	T	D	T	4
Pump Manufacturer	ALLIS CHALMERS	PATTERSON	MOYNO	5
Year Installed	1958	1980	1991	6
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	15,425	21,847	300	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	IDEAL	RELIANCE ELEC.	9 10
Year Installed	1958	1980	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	1,250	30	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification	B-2	B-3	B-4	15
Location	BASIN SLUDGE	RETENTION BASIN	RETENTION BASIN	16
Purpose	P	P	P	17
Destination	T	T	T	18
Pump Manufacturer	MOYNO	FLYGT	FLYGT	19
Year Installed	1991	1994	1994	20
Type	OTHER	SUBMERSIBLE	SUBMERSIBLE	21
Actual Capacity (gpm)	300	750	750	22
Pump Motor or Standby Engine Mfr	RELIANCE ELEC.	RELIANCE ELEC.	RELIANCE ELEC.	23 24
Year Installed	1991	1994	1994	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	30	20	20	27
Footnotes				28

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	F-1	F-2	F-29	1
Location	BACKWASH	BACKWASH	SMALL BACKWASH	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	ALLIS CHAM.	ALLIS CHAM.	ALLIS CHAM.	5
Year Installed	1958	1958	1936	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	10,876	10,876	1,500	8
Pump Motor or Standby Engine Mfr	ALLIS CHAM.	ALLIS CHAM.	WESTINGHOUSE	9 10
Year Installed	1958	1958	1936	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	300	25	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	F-3	F-30	F-4	15
Location	BACKWASH	SMALL BACKWASH	SURFACE WASH	16
Purpose	P	P	P	17
Destination	T	T	T	18
Pump Manufacturer	ALLIS CHALM	AMER. WELL	ALLIS CHAM.	19
Year Installed	1990	1945	1958	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	10,876	2,000	1,333	22
Pump Motor or Standby Engine Mfr	G.E.	G.E.	ALLIS CHAM.	23 24
Year Installed	1990	1945	1958	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	300	40	100	27
Footnotes				28

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	G-1	G-2	G-3	1
Location	NEWMAN ROAD	NEWMAN ROAD	NEWMAN ROAD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AP AURORA	AP AURORA	AP AURORA	5
Year Installed	2006	2006	2006	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,555	2,757	2,710	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	9 10
Year Installed	2006	2006	2006	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	250	250	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	G-4	G-5	G-6	15
Location	NEWMAN ROAD	NEWMAN ROAD	NEWMAN ROAD	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	AP AURORA	AP AURORA	AP AURORA	19
Year Installed	2006	2006	2006	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	2,798	2,663	2,802	22
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	23 24
Year Installed	2006	2006	2006	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	250	250	250	27
Footnotes				28

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	P-1	P-2	S-1	1
Location	9200 RAYNE RD	9200 RAYNE RD.	PERRY AVENUE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	U.S. MOTOR'S	U.S. MOTOR'S	INGERSOLL-DRESSER	5
Year Installed	1999	1999	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	2,980	2,925	2,886	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRICAL	9 10
Year Installed	1999	1999	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	S-2	S-3	S-4	15
Location	PERRY AVENUE	PERRY AVENUE	PERRY AVENUE	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	GOULDS	19
Year Installed	1999	1999	1981	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	2,853	2,854	2,678	22
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL	U.S. ELECTRICAL	WESTINGHOUSE	23 24
Year Installed	1999	1999	1981	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	100	100	100	27
Footnotes				28

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	S-5	S-6	W-1	1
Location	PERRY AVENUE	PERRY AVENUE	HIGHWAY 20	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	AP AURORA	5
Year Installed	1981	1981	2005	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,768	2,909	990	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	GENERAL ELECTRIC	9 10
Year Installed	1981	1981	2005	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	60	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	W-2	W-3	W-4	15
Location	HIGHWAY 20	HIGHWAY 20	HIGHWAY 20	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	AP AURORA	AP AURORA	AP AURORA	19
Year Installed	2005	2005	2005	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	125	944	176	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	23 24
Year Installed	2005	2005	2005	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	50	60	50	27
Footnotes				28

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	W-5			1
Location	HIGHWAY 20			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	AP AURORA			5
Year Installed	2005			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	85			8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC			10
Year Installed	2005			11
Type	ELECTRIC			12
Horsepower	5			13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26
Footnotes				27
				28

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	BROADWAY	CLEARWELL- WEST	CLEARWELL-CENTER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3 4
Year constructed	1976	1921	1939	5 6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	151	10	10	9 10
Total capacity in gallons (actual)	250,000	825,400	563,700	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	GAS	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	CENTRAL FACILITIES	CENTRAL FACILITIES	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	GRAVITY	GRAVITY	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000	12.0000	8.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	N	Y	Y	24 25
Is water fluoridated (yes, no)?	N	Y	Y	26 27
Footnotes				28

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	CLEARWELL-EAST	COOLIDGE AVE	EAST SHORE CLEARWELL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1958	1958	1928	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	10	155	10	6
Total capacity in gallons (actual)	1,368,600	1,500,000	2,338,300	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	OTHER	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	NONE	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	20.0000	8.0000	12.0000	12
Is a corrosion control chemical used (yes, no)?	Y	N	Y	13
Is water fluoridated (yes, no)?	Y	N	Y	14
Footnotes				15

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	NEWMAN ROAD	PERRY AVE	REGENCY MALL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S	ET	3 4
Year constructed	2006	1931	1982	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	63	71	141	9 10
Total capacity in gallons (actual)	3,000,000	2,750,000	2,000,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	14 15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	OTHER	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000	8.0000	8.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	N	N	N	24 25
Is water fluoridated (yes, no)?	N	N	N	26 27
Footnotes				28

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	RENAISSANCE	SUMMIT AVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1998	1958	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	145	135	6
Total capacity in gallons (actual)	750,000	1,500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000	8.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	N	14
Footnotes			15

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	3.000	549			384	933	*	1
M	D	4.000	6,565			(5,102)	1,463	*	2
M	D	6.000	593,864		5,030	(7,905)	580,929	*	3
M	D	8.000	469,261	8,919	3,438	25,983	500,725	*	4
M	D	10.000	10,526		2,157	(222)	8,147	*	5
M	D	12.000	225,078	3,629	1,487	18,189	245,409	*	6
P	D	16.000	73,440	2,196	2,063	7,775	81,348	*	7
M	D	18.000	663			(663)	0	*	8
M	T	20.000	19,371		96	(1,231)	18,044	*	9
M	D	24.000	11,253			5,593	16,846	*	10
P	T	24.000	23,499			(2,606)	20,893	*	11
M	D	30.000	7,080			4,051	11,131	*	12
P	T	30.000	28,872			(5,252)	23,620	*	13
P	T	36.000	11,000			36	11,036	*	14
P	T	48.000	1,765			135	1,900		15
Total Within Municipality			1,482,786	14,744	14,271	39,165	1,522,424		
M	D	3.000	619			(619)	0	*	16
M	D	4.000	318			694	1,012	*	17
M	D	6.000	81,744		1,130	5,395	86,009	*	18
P	D	6.000	13,300			(12,095)	1,205	*	19
M	D	8.000	313,642	5,182	1,474	(4,268)	313,082	*	20
P	D	8.000	24,997			14,442	39,439	*	21
M	D	10.000	3,023			1,642	4,665	*	22
M	D	12.000	199,963	1,290	1,281	(24,535)	175,437	*	23
P	D	12.000	47,087			6,234	53,321	*	24
M	D	16.000	80,638	181	120	(18,621)	62,078	*	25
M	T	20.000	22,015			(1,512)	20,503	*	26
P	T	20.000	11,839			(621)	11,218	*	27
M	D	24.000	20,616			(1,665)	18,951	*	28
P	T	24.000	11,236			(3,927)	7,309	*	29
Total Outside of Municipality			831,037	6,653	4,005	(39,456)	794,229		
Total Utility			2,313,823	21,397	18,276	(291)	2,316,653		

WATER MAINS

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.

Water mains added during the year were part of the water utility's capital improvement program with financing from the 2009 Bond Issue. Water mains added also include mains installed and financed by developers, who turn them over as contributions-in-aid.

Explain all reported Adjustments.

The Utility has created, updated, and fined tuned it's GIS system which tracks mains, hydrants, valves, and services along with much other data over the past several years. At the end of 2010, a query was done to list all mains by size and feet that are on the GIS system and variances were found in almost all sizes. We believe this one-time adjustment more accurately reflects the mains in the system, and it can be tied out to the GIS system.

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)	
L	0.500	1,281		16		1,265	188	1
M	0.500	26		3		23	7	2
M	0.625	1,009				1,009	3	3
L	0.625	5,963		83		5,880	842	4
M	0.750	9,587	8	2		9,593	816	5
L	0.750	5,938		104		5,834	686	6
L	1.000	14		7		7	7	7
P	1.000	97				97		8
M	1.000	8,561	64			8,625	1,115	9
M	1.250	94				94	30	10
L	1.250	20		2		18	7	11
M	1.500	528	1			529	96	12
P	1.500	2				2		13
L	1.500	51		2		49	12	14
M	2.000	441	2			443	125	15
L	2.000	29				29	11	16
M	3.000	63		2		61	39	17
M	4.000	195	1	1		195	98	18
M	6.000	231	1			232	136	19
P	6.000	3				3		20
M	8.000	138	1			139	51	21
P	8.000	38				38		22
M	10.000	7				7	2	23
M	12.000	19				19	9	24
M	16.000	2				2		25
Total Utility		34,337	78	222	0	34,193	4,280	

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.

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	27,641	466	689		27418	1,129	1
0.750	4,715	92	102		4705	251	2
1.000	1,019		31		988	59	3
1.250	2			(2)	0	0	4
1.500	569		10	(13)	546	37	5
2.000	531		6	(20)	505	33	6
3.000	120	2	2		120	16	7
4.000	64	1	2		63	28	8
6.000	24		1		23	7	9
8.000	6	1	1		6	2	10
10.000	8				8	8	11
12.000	2				2	1	12
Total:	34,701	562	844	(35)	34384	1,571	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

METERS (cont.)

- 4. Totals by size in Column (f) should equal same size totals in Column (o).
- 5. Explain all reported adjustments as a schedule footnote.
- 6. Do not include station meters in the meter inventory used to complete these tables.

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	25,910	1,408	48	10	0	42	27418	1
0.750	3,979	374	32	7	0	313	4705	2
1.000	390	518	60	12	0	8	988	3
1.250	0	0	0	0	0	0	0	4
1.500	30	435	39	20	0	22	546	5
2.000	7	388	74	32	0	4	505	6
3.000	0	57	27	33	0	3	120	7
4.000	0	15	21	24	0	3	63	8
6.000	0	6	7	7	1	2	23	9
8.000	0	2	3	1	0	0	6	10
10.000	0	0	3	0	5	0	8	11
12.000	0	1	1	0	0	0	2	12
Total:	30,316	3,204	315	146	6	397	34384	

METERS

Meters (Page W-23)

Explain all reported adjustments.

Small adjustments were necessary for 3 different meter sizes to match the final yearend meter report. Reasons may be due to wrong counts on yearend physical inventory, or corrections made during the calendar year.

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

A few years ago the Utility moved from a ten year replacement program to twenty years, which results in many meters that do not yet have to be replaced. The Utility has focused our efforts on changing over to radio technology which eliminates in/out differences and aids in the meter reading process.

If 2-inch or greater meters are reported as residential, please explain.

There are a few homes in Racine that are very large and have elaborate lawn sprinkling systems that require a larger meter and service than most residential homes.

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.

All station meters are tested and calibrated if necessary on an annual basis.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

The Utility understands the importance of testing all larger meters annually to assure the accuracy in billing. However it is sometimes difficult to coordinate with the customer if it involves a shutdown in their operations. The Utility in the last few years has improved greatly with the number being tested.

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)		
Fire Hydrants							
Outside of Municipality	1,639	14	6	65	1,712	*	1
Within Municipality	1,980	55	57	334	2,312	*	2
Total Fire Hydrants	3,619	69	63	399	4,024		
Flushing Hydrants							
	350			(250)	100	*	3
Total Flushing Hydrants	350	0	0	(250)	100		

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:	239	*
Number of distribution system valves end of year:	6,721	
Number of distribution valves operated during year:	646	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-25)

General footnotes

Due to better tracking now being done on the Utility's GIS system, the process of operating valves and hydrants should be improved greatly.

Explain all reported Adjustments.

The Utility has created, updated, and fine tuned it's GIS system which tracks mains, hydrants, valves, and services along with much other data over the past several years. At the end of 2010, a query was done to list all hydrants and valves that are on the GIS system. We believe this one-time adjustment more accurately reflects the hydrants and valves in the system, and it can be now tied out to the GIS system.

LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	8	Hwy 20 #1	Magnetic	8/1/2010	1
Station Meter	8	Hwy 20 #2	Magnetic	8/1/2010	2
Station Meter	12	92nd St. #1	Turbine	8/1/2010	3
Station Meter	12	92nd St. #2	Turbine	8/1/2010	4
Station Meter	20	Newman Rd. #1	Magnetic	8/1/2010	5
Station Meter	20	Newman Rd. #2	Magnetic	8/1/2010	6
Station Meter	>= 24-inch	West Highlift 36" Venturi	Other	8/1/2010	7
Station Meter	>= 24-inch	Perry Ave. South Venturi	Other	8/1/2010	8
Station Meter	>= 24-inch	Yard 48" Venturi	Other	8/1/2010	9
Station Meter	>= 24-inch	East Highlift 30" Venturi	Other	8/1/2010	10
Station Meter	>= 24-inch	Perry Ave. North Venturi	Other	8/1/2010	11
Wholesale Meter	6	Newman & Hwy 38	Turbine	5/10/2010	12
Wholesale Meter	10	Emmertsen & Hwy 38	Turbine	5/12/2010	13
Wholesale Meter	10	3 Mile & Douglas	Turbine	6/16/2010	14
Wholesale Meter	10	N Main & 3 Mile	Turbine	5/12/2010	15
Wholesale Meter	10	Charles & 3 Mile	Turbine	6/16/2010	16
Wholesale Meter	10	3000 N. Greenbay Road	Turbine	1/5/2011	17

LIST OF ALL STATION AND WHOLESALE METERS

List of All Station and Wholesale Meters (Page W-26)

If Meter Type is "other," please explain.

Other in all cases listed are BIF Venturi Tubes with a Honeywell pressure differential transmitter.

WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

Location (a)	Customers End of Year (b)
Kenosha County	
Towns	
SOMERS	30
Total Towns:	30
Total Kenosha County:	30
Racine County	
Cities	
RACINE	26,408
Total Cities:	26,408
Villages	
ELMWOOD PARK	207
MOUNT PLEASANT	6,053
NORTH BAY	96
STURTEVANT	1,816
Total Villages:	8,172
Total Racine County:	34,580
Total Company:	34,610