



3013 (02-05-09)

ANNUAL REPORT

OF

Name: RACINE WATER UTILITY

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

For the Year Ended: DECEMBER 31, 2009

**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) 03/31/2010
(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-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22
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: RONALD HART
Title: PRESIDENT
Office Address:
4420 REPUBLIC AVE.
RACINE, WI 53405

Telephone:
Fax Number:
Email Address: rhart75@wi.rr.com

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: 12/31/2009
Period covered by most recent audit: 01/01/2009 THROUGH 12/31/2009

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
- MR VICTOR PUENTE, 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: [REDACTED]

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

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

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)	18,231,981	16,776,767	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	9,347,191	9,182,123	2
Depreciation Expense (403)	2,617,981	2,699,771	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	2,381,161	2,235,664	5
Total Operating Expenses	14,346,333	14,117,558	
Net Operating Income	3,885,648	2,659,209	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,885,648	2,659,209	
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)	87,709	431,236	10
Miscellaneous Nonoperating Income (421)	2,133,990	737,111	11
Total Other Income	2,221,699	1,168,347	
Total Income	6,107,347	3,827,556	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(163,367)	(163,367)	12
Other Income Deductions (426)	1,104,798	1,083,999	13
Total Miscellaneous Income Deductions	941,431	920,632	
Income Before Interest Charges	5,165,916	2,906,924	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,448,946	2,570,449	14
Amortization of Debt Discount and Expense (428)	35,393	55,172	15
Amortization of Premium on Debt--Cr. (429)	22,706	22,706	16
Interest on Debt to Municipality (430)	46,221	47,391	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	2,507,854	2,650,306	
Net Income	2,658,062	256,618	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	81,348,556	81,321,935	20
Balance Transferred from Income (433)	2,658,062	256,618	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	230,000	229,997	25
Total Unappropriated Earned Surplus End of Year (216)	83,776,618	81,348,556	

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	18,231,981	0	18,231,981	1
Total (Acct. 400):	18,231,981	0	18,231,981	
Operation and Maintenance Expense (401-402):				
Derived	9,347,191	0	9,347,191	2
Total (Acct. 401-402):	9,347,191	0	9,347,191	
Depreciation Expense (403):				
Derived	2,617,981	0	2,617,981	3
Total (Acct. 403):	2,617,981	0	2,617,981	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	2,381,161	0	2,381,161	5
Total (Acct. 408):	2,381,161	0	2,381,161	
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:	3,885,648	0	3,885,648	
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	87,709		87,709	11
Total (Acct. 419):	87,709	0	87,709	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		2,133,990	2,133,990	12
NONE			0	13
Total (Acct. 421):	0	2,133,990	2,133,990	
TOTAL OTHER INCOME:	87,709	2,133,990	2,221,699	

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	(163,367)	0	(163,367)	14
NONE			0	15
Total (Acct. 425):	(163,367)	0	(163,367)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	1,104,798	1,104,798	16
NONE			0	17
Total (Acct. 426):	0	1,104,798	1,104,798	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(163,367)	1,104,798	941,431	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	2,448,946	0	2,448,946	18
Total (Acct. 427):	2,448,946	0	2,448,946	
Amortization of Debt Discount and Expense (428):				
WATERWORKS REVENUE BONDS	35,393		35,393	19
Total (Acct. 428):	35,393	0	35,393	
Amortization of Premium on Debt--Cr. (429):				
WATERWORKS REVENUE BONDS	22,706		22,706	20
Total (Acct. 429):	22,706	0	22,706	
Interest on Debt to Municipality (430):				
Derived	46,221	0	46,221	21
Total (Acct. 430):	46,221	0	46,221	
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:	2,507,854	0	2,507,854	
NET INCOME:	1,628,870	1,029,192	2,658,062	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	42,828,758	38,519,798	81,348,556	24
Total (Acct. 216):	42,828,758	38,519,798	81,348,556	
Balance Transferred from Income (433):				
Derived	1,628,870	1,029,192	2,658,062	25
Total (Acct. 433):	1,628,870	1,029,192	2,658,062	
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):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
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):	44,227,628	39,548,990	83,776,618	

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	18,231,981	0	0	0	18,231,981	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	8,324				8,324	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	18,223,657	0	0	0	18,223,657	

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	3,271,094	0	3,271,094	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	219,929	0	219,929	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	203,324	0	203,324	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	4,319	0	4,319	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	40,192	0	40,192	19
Total Payroll	3,738,858	0	3,738,858	

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	65.7	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)	170,720,363	167,039,380	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	38,210,871	34,572,205	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	132,509,492	132,467,175	
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)	6,465,969	7,250,023	9
Depreciation Fund (126)	800,000	798,913	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	7,265,969	8,048,936	
CURRENT AND ACCRUED ASSETS			
Cash (131)	7,774,757	6,120,300	12
Special Deposits (134)	0	0	13
Working Funds (135)	1,250	1,250	14
Temporary Cash Investments (136)	0	1,990,649	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	4,581,522	3,924,671	17
Other Accounts Receivable (143)	1,000,304	893,383	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	26,000	34,324	19
Receivables from Municipality (145)	1,588,929	1,223,715	20
Plant Materials and Operating Supplies (154)	339,317	361,259	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	9,373	12,105	25
Interest and Dividends Receivable (171)	0	47,317	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	15,269,452	14,540,325	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	713,758	727,077	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)	696,412	745,999	34
Total Deferred Debits	1,410,170	1,473,076	
Total Assets and Other Debits	156,455,083	156,529,512	

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)	83,776,618	81,348,556	37
Total Proprietary Capital	83,776,618	81,348,556	
LONG-TERM DEBT			
Bonds (221)	64,058,815	65,307,875	38
Advances from Municipality (223)	846,748	876,978	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	64,905,563	66,184,853	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	101,285	404,625	42
Payables to Municipality (233)	919,554	1,874,617	43
Customer Deposits (235)	0		44
Taxes Accrued (236)	2,110,189	1,970,224	45
Interest Accrued (237)	711,946	743,751	46
Tax Collections Payable (241)	0	11	47
Miscellaneous Current and Accrued Liabilities (242)	761,203	617,842	48
Total Current and Accrued Liabilities	4,604,177	5,611,070	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	853,225	906,166	49
Customer Advances for Construction (252)	0		50
Other Deferred Credits (253)	2,287,150	2,450,517	51
Total Deferred Credits	3,140,375	3,356,683	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		52
Injuries and Damages Reserve (262)	28,350	28,350	53
Pensions and Benefits Reserve (263)	0		54
Miscellaneous Operating Reserves (265)	0		55
Total Operating Reserves	28,350	28,350	
Total Liabilities and Other Credits	156,455,083	156,529,512	

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	167,039,380	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)	108,948,500	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	60,736,623	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)	1,035,240				8
Total Utility Plant	170,720,363	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)	28,476,064	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	9,734,807	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	38,210,871	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	132,509,492	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)	25,942,196				25,942,196	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	2,617,981				2,617,981	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	113,849				113,849	6
Accruals charged other						7
accounts (specify):						8
Cehicles & Power Op Equipment	222,569				222,569	9
Salvage	31,266				31,266	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	2,985,665	0	0	0	2,985,665	16
Debits during year						17
Book cost of plant retired	447,479				447,479	18
Cost of removal	4,318				4,318	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	451,797	0	0	0	451,797	25
Balance end of year (111.1)	28,476,064	0	0	0	28,476,064	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)	8,630,009				8,630,009	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	1,104,798				1,104,798	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	1,104,798	0	0	0	1,104,798	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	9,734,807	0	0	0	9,734,807	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	34,324	1
Additions:		
Provision for uncollectibles during year	60,576	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	60,576	
Deductions:		
Accounts written off during the year: Utility Customers	68,900	5
Accounts written off during the year: Others		6
Total accounts written off	68,900	
Balance end of year	26,000	

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)	339,317	361,259	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	339,317	361,259	

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	19,439	428	33,207	1
WATERWORKS REFUNDING BONDS - 2009	0	428	52,309	2
WATERWORKS REVENUE BONDS - 1999	1,150	428	10,494	3
WATERWORKS REVENUE BONDS - 2001	1,964	428	3,929	4
WATERWORKS REVENUE BONDS - 2005	829	428	11,887	5
WATERWORKS REVENUE BONDS - 2007	42,245	428	601,932	6
Total			713,758	
Unamortized premium on debt (251)				
WATERWORKS REVENUE BONDS - 2004	22,706	429	333,014	7
WATERWORKS REVENUE BONDS - 2007	30,235	429	520,211	8
Total			853,225	

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):		2
Balance end of year	0	

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%	6,496,965	1
REFUNDING BONDS - 2001R	04/15/2001	09/01/2015	4.39%	2,995,000	2
REFUNDING BONDS - 2001	10/01/2001	09/01/2011	3.99%	1,120,000	3
REVENUE BONDS - 2004	11/01/2004	09/01/2024	3.99%	18,760,000	4
REVENUE BONDS - 2005	12/22/2004	05/01/2024	2.37%	13,846,850	5
REVENUE BONDS - 2007	04/02/2007	09/01/2026	3.99%	18,080,000	6
REVENUE BONDS - 2009	12/08/2009	09/01/2029	2.99%	2,760,000	7
Total Bonds (Account 221):				64,058,815	

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%	846,748	1
Total for Account 223				846,748	
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	1,970,224	1
Accruals:		
Charged water department expense	2,381,161	2
Charged electric department expense		3
Charged sewer department expense	29,240	4
Other (explain):		
NONE		5
Total Accruals and other credits	2,410,401	
Taxes paid during year:		
County, state and local taxes	1,970,224	6
Social Security taxes	285,313	7
PSC Remainder Assessment	14,899	8
Other (explain):		
NONE		9
Total payments and other debits	2,270,436	
Balance end of year	2,110,189	

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	298,879	887,789	896,639	290,029	1
REVENUE BONDS - 2009		7,223		7,223	2
REVENUE BONDS - 1999	31,369	177,084	179,866	28,587	3
REVENUE BONDS - 2007	270,789	806,436	812,369	264,856	4
REVENUE BONDS - 2005	57,583	333,483	336,486	54,580	5
REVENUE BONDS - 2001	23,242	62,358	69,725	15,875	6
REFUNDING BONDS - 2001	61,889	174,573	185,666	50,796	7
Subtotal	743,751	2,448,946	2,480,751	711,946	
Advances from Municipality (223)					
UNFUNDED PENSION LIABILITY	0	46,221	46,221	0	8
Subtotal	0	46,221	46,221	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	743,751	2,495,167	2,526,972	711,946	

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	6,465,969	3
Total (Acct. 125):	6,465,969	
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	4,581,522	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	4,581,522	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	711,910	* 12
Merchandising, jobbing and contract work	288,394	* 13
Other (specify):		
NONE		14
Total (Acct. 143):	1,000,304	
Receivables from Municipality (145):		
MUNICIPAL FIRE PROTECTION	1,588,929	* 15
Total (Acct. 145):	1,588,929	
Prepayments (165):		
PREPAID POSTAGE	9,373	16
Total (Acct. 165):	9,373	

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	696,412	* 21
Total (Acct. 186):	696,412	
Payables to Municipality (233):		
ACCRUED PAYROLL, SEWER COLLECT, ANNUAL SEWER INVOICE	919,554	* 22
Total (Acct. 233):	919,554	
Other Deferred Credits (253):		
Regulatory Liability	2,287,150	23
NONE		24
Total (Acct. 253):	2,287,150	

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 \$711,910 is made-up of misc. items owed from the Wastewater Utility. The largest single item amounting to \$545,387 is the annual shared expenses that include salaries, supplies, and equipment that benefited both utilities, but was paid in full by the Water Utility in 2009. The Wastewater Utility will payback this amount to the Water Utility in early 2010.

(143) The \$288,394 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 2009 Municipal Fire Protection amounting to \$1,588,929 was paid by the City of Racine in early 2010.

(233) At December 31, 2009 the Water Utility owed the Wastewater Utility \$444,831 for December cash receipts from customer accounts and \$123,398 for the annual sewer usage charge. Also the Water Utility owed the City of Racine \$248,514 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)	107,856,264	0	0	0	107,856,264	1
Materials and Supplies	350,288	0	0	0	350,288	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	27,209,130	0	0	0	27,209,130	4
Customer Advances for Construction					0	5
Regulatory Liability	2,368,833	0	0	0	2,368,833	6
NONE					0	7
Average Net Rate Base	78,628,589	0	0	0	78,628,589	
Net Operating Income	3,885,648	0	0	0	3,885,648	8
Net Operating Income as a percent of						
Average Net Rate Base	4.94%	N/A	N/A	N/A	4.94%	

**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	2,450,517	0	0	0	2,450,517	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	163,367	0	0	0	163,367	3
Other (specify):					0	4
Balance End of Year	2,287,150	0	0	0	2,287,150	

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.

The PSC approved a rate change on 3/25/2009. The estimated changes in revenues is expected to increase *
\$3,377,301 over a full year. Due to quarterly invoicing, the new rates were phased in in 2009.

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)	17,639,927	15,901,412	1
Total Sales of Water	17,639,927	15,901,412	
Other Operating Revenues			
Forfeited Discounts (470)	294,516	270,074	2
Rents from Water Property (472)	201,867	189,263	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	95,671	416,018	5
Total Other Operating Revenues	592,054	875,355	
Total Operating Revenues	18,231,981	16,776,767	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	6
Pumping Expenses (620-633)	1,252,383	1,283,213	7
Water Treatment Expenses (640-652)	2,007,445	2,472,390	8
Transmission and Distribution Expenses (660-678)	2,733,103	2,695,704	9
Customer Accounts Expenses (901-906)	372,700	286,720	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	2,981,560	2,444,096	12
Total Operation and Maintenance Expenses	9,347,191	9,182,123	
Other Operating Expenses			
Depreciation Expense (403)	2,617,981	2,699,771	13
Amortization Expense (404-407)		0	14
Taxes (408)	2,381,161	2,235,664	15
Total Other Operating Expenses	4,999,142	4,935,435	
Total Operating Expenses	14,346,333	14,117,558	
NET OPERATING INCOME	3,885,648	2,659,209	

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. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (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)	30,275	1,824,433	6,813,732	5
Commercial (461.2)	3,226	856,952	2,358,916	6
Industrial (461.3)	313	2,428,104	4,869,983	7
Public Authority (461.4)	148	311,876	662,903	8
Total Metered Sales to General Customers (461)	33,962	5,421,365	14,705,534	
Private Fire Protection Service (462)	532		192,101	9
Public Fire Protection Service (463)	2		1,697,199	10
Other Water Sales (465)				11
Sales for Resale (466)	1	496,147	1,045,093	12
Interdepartmental Sales (467)				13
Total Sales of Water	34,497	5,917,512	17,639,927	

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	496,147	1,045,093	1
Total		496,147	1,045,093	

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	108,270	2
Amount billed (usually per rate schedule F-1 or Fd-1)	1,588,929	3
NONE		4
Total Public Fire Protection Service (463)	1,697,199	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	294,516	6
Other (specify):		
Total Forfeited Discounts (470)	294,516	
Rents from Water Property (472):		
CELLULAR ANTENNAS ON TANKS AND LAND RENTAL TO YACHT CLUB	201,867	7
Total Rents from Water Property (472)	201,867	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
EASEMENT PAYMENT FROM STURTEVANT	300	9
REAL ESTATE CLOSING ACCOUNT FEES	14,924	10
LABORATORY TEST FEES	6,060	11
Return on net investment in meters charged to sewer department	74,387	12
Other (specify):		
Total Other Water Revenues (474)	95,671	

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 2009 this amounted to \$74,387.

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)	0	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	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	76,830	75,828	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)	556,751	596,318	16
Pumping Labor and Expenses (624)	296,035	283,214	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	99,354	118,357	* 19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	73,857	74,563	21
Maintenance of Structures and Improvements (631)	36,839	19,653	* 22
Maintenance of Power Production Equipment (632)	35,938	19,575	* 23
Maintenance of Pumping Equipment (633)	76,779	95,705	* 24
Total Pumping Expenses	1,252,383	1,283,213	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	76,830	76,009	25
Chemicals (641)	461,857	384,224	* 26
Operation Labor and Expenses (642)	787,296	1,344,115	* 27
Miscellaneous Expenses (643)	246,753	277,760	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	73,857	73,893	30
Maintenance of Structures and Improvements (651)	131,795	118,564	31
Maintenance of Water Treatment Equipment (652)	229,057	197,825	32
Total Water Treatment Expenses	2,007,445	2,472,390	

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)	273,594	272,267	33
Storage Facilities Expenses (661)	43,044	47,757	34
Transmission and Distribution Lines Expenses (662)	351	341	35
Meter Expenses (663)	191,034	212,736	36
Customer Installations Expenses (664)	106,265	110,746	37
Miscellaneous Expenses (665)	89,290	74,416	* 38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	166,931	167,140	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	427,542	401,279	42
Maintenance of Transmission and Distribution Mains (673)	937,457	946,137	43
Maintenance of Services (675)	412,185	368,966	44
Maintenance of Meters (676)	41,622	41,388	45
Maintenance of Hydrants (677)	43,788	52,531	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	2,733,103	2,695,704	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	81,646	81,155	49
Customer Records and Collection Expenses (903)	215,207	205,565	50
Uncollectible Accounts (904)	75,847	0	* 51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	372,700	286,720	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	148,649	149,974	55
Office Supplies and Expenses (921)	6,350	11,427	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	359,329	289,485	* 58
Property Insurance (924)	51,889	46,845	59
Injuries and Damages (925)	232,411	243,228	60
Employee Pensions and Benefits (926)	1,832,999	1,218,620	* 61
Regulatory Commission Expenses (928)	10,361	24,878	* 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)	21,263	21,848	64
Rents (931)	24,885	23,843	65
Maintenance of General Plant (932)	293,424	413,948	* 66
Total Administrative and General Expenses	2,981,560	2,444,096	
 Total Operation and Maintenance Expenses	9,347,191	9,182,123	

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.

(632) This account increased to \$35,938 due to increasing outside service contracts to not only include the backup generators at the plant, but it now includes service to backup generators at all our booster station locations. It also included a supply of diesel fuel for the generators.

(928) Regulatory Commission Expenses decreased to \$10,361 due to most of the effort to get the March 2009 PSC rate case approval occurred in 2008.

(926) Employee Pensions and Benefits increased to \$1,832,999 mainly due to large medical loss claims which included a liver transplant in 2009. This account can vary greatly due to the Utility being self insured for medical claims for employees and retirees.

(932) Maintenance of General Plant. This account decreased near \$100,000 due to the amount of payroll that had been charged to this account. In 2009 the staff made a increased effort to use the codes that specifically apply to the areas they are working in such as pumping, treatment, meters, hydrants, etc.

(923) Outside Services increased over \$100,000 due to one major accounting entry. In 2006 design work began with an engineering firm to find a solution to reduce or eliminate surges throughout the system. After a few years of design this project has been shelved, and the expenses have been moved from the construction-work-in-progress account to professional services. The amount of this entry was \$109,035.

(904) After consultation with our legal department, the Utility determined that two large accounts to contractors who had damaged the Utility's infracture, one in 2007 and one in 2008, would not be collectable. These two along with a few smaller accounts were written-off in 2009.

(642) The Utility made a major change in operational procedures by not sending solids and backwash water to the Wastewater Utility. A private contractor is hired to remove the solids twice a year and the backwash water is recirculated within the plant. This reduced the charges from the Wastewater Utility by over \$600,000 in 2009.

(633) Maintenance of Pumping Equipment decreased by \$20,000 because back in 2008 a pump was sent in for an overhaul. No pumps were refurbished in 2009.

(641) The Chemical budget increase is due to price increases. The actual gallons of water treated was down, chemical usage was down, however the price for chemicals from suppliers was much higher.

(626) Misc. Building Maint. expense decreased in 2009 due to the lower cost of natural gas. The price per therm decreased in 2009 compared to 2008, and the Utility is always trying to reduce the actual consumption of gas.

(631) Maintenance of Structures and Improvements increased in 2009 due to hiring a contractor to install in-line static mixers at a cost just over \$17,000. This did not happen in 2008.

(665) Misc. transmission expenses includes the salary expenditures for our three engineering tech. staff. If these staff work on specific cost such as water main replacement, the expense would be capitalized and not fall in this account. If the techs are spending time on general projects such as updating the system wide GIS system, then their time is charged to this O & M account. In 2009 more of their time was charge to operating expenses than capital expenses compared to 2008.

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		2,110,189	1,970,224	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		29,240	25,876	2
Net property tax equivalent		2,080,949	1,944,348	
Social Security		285,313	277,857	3
PSC Remainder Assessment		14,899	13,459	4
Other (specify): NONE			0	5
Total tax expense		2,381,161	2,235,664	

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		0.169300				3
County tax rate	mills		3.146900				4
Local tax rate	mills		11.498100				5
School tax rate	mills		7.826000				6
Voc. school tax rate	mills		1.278600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.918900				10
Less: state credit	mills		1.177000				11
Net tax rate	mills		22.741900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.498100				14
Combined School Tax Rate	mills		9.104600				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.602700				17
Total Tax Rate	mills		23.918900				18
Ratio of Local and School Tax to Total	dec.		0.861357				19
Total tax net of state credit	mills		22.741900				20
Net Local and School Tax Rate	mills		19.588883				21
Utility Plant, Jan. 1	\$	167,039,380	167,039,380				22
Materials & Supplies	\$	361,259	361,259				23
Subtotal	\$	167,400,639	167,400,639				24
Less: Plant Outside Limits	\$	59,963,926	59,963,926				25
Taxable Assets	\$	107,436,713	107,436,713				26
Assessment Ratio	dec.		1.002672				27
Assessed Value	\$	107,723,784	107,723,784				28
Net Local & School Rate	mills		19.588883				29
Tax Equiv. Computed for Current Year	\$	2,110,189	2,110,189				30
Tax Equivalent per 1994 PSC Report	\$	1,075,080					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	2,110,189					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)	2,690,036	2,450			2,692,486	12
Other Power Production Equipment (323)	1,311,023				1,311,023	13
Electric Pumping Equipment (325)	5,314,720	139,983	104,615		5,350,088	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	9,315,779	142,433	104,615	0	9,353,597	
WATER TREATMENT PLANT						
Land and Land Rights (330)	1,088,698				1,088,698	17
Structures and Improvements (331)	25,116,502	53,758		(140,447)	25,029,813	18
Sand or Other Media Filtration Equipment (332)	12,936,853	369,595			13,306,448	* 19
Membrane Filtration Equipment (333)	3,595,436				3,595,436	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	42,737,489	423,353	0	(140,447)	43,020,395	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,346,313		1,199,057		147,256	* 22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	2,691,121				2,691,121	24
Transmission and Distribution Mains (343)	33,342,300	2,512,952	59,921		35,795,331	25
Services (345)	3,353,199	87,546	2,977		3,437,768	26
Meters (346)	4,531,330	465,111	77,206		4,919,235	27
Hydrants (348)	2,518,978	296,235	18,130		2,797,083	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	47,783,241	3,361,844	1,357,291	0	49,787,794	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	630,427				630,427	31
Office Furniture and Equipment (391)	165,196	3,029	14,475		153,750	32
Computer Equipment (391.1)	1,009,880	8,034	26,818		991,096	33
Transportation Equipment (392)	1,201,532	19,064	78,271		1,142,325	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	617,239	13,697	65,066		565,870	36
Laboratory Equipment (395)	70,748				70,748	37
Power Operated Equipment (396)	784,735				784,735	38
Communication Equipment (397)	207,170				207,170	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	4,686,927	43,824	184,630	0	4,546,121	
Total utility plant in service directly assignable	106,764,029	3,971,454	1,646,536	(140,447)	108,948,500	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	106,764,029	3,971,454	1,646,536	(140,447)	108,948,500	

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

(332) In 2009 the Utility installed a new cable-vac system which collects and removes sludge accumulating in the bottom of tanks. The cost of the equipment and installation amounted to \$296,689.

(325) The Utility replaced an old electric switch gear and sub station at the Perry Ave. booster station in the amount of \$139,983. The old equipment originally installed in 1982 was removed and had a cost of \$97,696.

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

(340) The Utility sold part of the land it purchased back in 2004 to the Racine Public Library. The total sales price of \$1,199,057 to the library was the same price per acre that the Utility paid back in 2004. The Utility has kept 12.5 acres and has built a tank and booster station on it. The remaining land was determined not to be needed and sold.

(325) The Utility replaced an old electric switch gear and sub station at the Perry Ave. booster station in the amount of \$139,983. The old equipment originally installed in 1982 was removed and had a cost of \$97,696.

If Adjustments for any account are nonzero, please explain.

(331) Back in 2005 the Utility's new membrane filtration plant was placed into service. At that time, final payments had not yet been made to two contractors and the engineering firm, so the balance of the amounts due to each of these parties was included in the cost of the asset. The two contractors final payments matched exactly what was anticipated. However, the engineering firm did not complete all task that was originally part of the contract such as an electronic O & M manual. The Utility ended up not paying the engineering firm \$140,447 that was originally booked back in 2005. An adjustment had to be made to remove this amount from the cost of the membrane plant.

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				2,728,889	12
Other Power Production Equipment (323)	446,687				446,687	13
Electric Pumping Equipment (325)	1,218,674				1,218,674	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	4,394,250	0	0	0	4,394,250	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	7,902,116				7,902,116	18
Sand or Other Media Filtration Equipment (332)	1,416,924				1,416,924	19
Membrane Filtration Equipment (333)	1,274,449				1,274,449	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	10,593,489	0	0	0	10,593,489	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	607,387				607,387	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	2,490,726				2,490,726	24
Transmission and Distribution Mains (343)	33,009,901	2,089,457			35,099,358	25
Services (345)	3,724,985	73,145			3,798,130	26
Meters (346)	0				0	27
Hydrants (348)	3,230,772	207,511			3,438,283	28

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						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	43,063,771	2,370,113	0	0	45,433,884	
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	58,366,510	2,370,113	0	0	60,736,623	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	58,366,510	2,370,113	0	0	60,736,623	

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)	1,082,833	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	1,119,049		50,701	
PUMPING PLANT				
Structures and Improvements (321)	862,880	2.80%	75,355	7
Other Power Production Equipment (323)	503,859	4.40%	57,685	8
Electric Pumping Equipment (325)	3,220,408	4.40%	234,626	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	4,587,147		367,666	
WATER TREATMENT PLANT				
Structures and Improvements (331)	5,123,947	2.50%	626,829	12
Sand or Other Media Filtration Equipment (332)	3,860,498	2.70%	354,285	13
Membrane Filtration Equipment (333)	898,859	10.00%	359,544	14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	9,883,304		1,340,658	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	1,314,129	1.60%	43,058	17
Transmission and Distribution Mains (343)	3,092,434	1.20%	414,826	18
Services (345)	978,296	2.20%	74,701	19
Meters (346)	1,327,999	6.30%	297,693	20
Hydrants (348)	366,208	1.60%	42,528	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	7,079,066		872,806	
GENERAL PLANT				
Structures and Improvements (390)	457,029	4.30%	27,109	23
Office Furniture and Equipment (391)	87,841	5.80%	9,250	24
Computer Equipment (391.1)	1,009,880	15.00%	8,034	25
Transportation Equipment (392)	861,009	13.30%	155,867	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	311,136	5.80%	34,310	28
Laboratory Equipment (395)	45,572	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					1,133,534	3
314					0	4
316					36,216	5
317					0	6
	0	0	0	0	1,169,750	
321					938,235	7
323					561,544	8
325	104,615				3,350,419	9
326					0	10
328					0	11
	104,615	0	0	0	4,850,198	
331					5,750,776	12
332					4,214,783	13
333					1,258,403	14
334					0	15
	0	0	0	0	11,223,962	
341					0	16
342					1,357,187	17
343	59,921	264			3,447,075	18
345	2,977				1,050,020	19
346	77,206		13,991		1,562,477	20
348	18,130	4,054			386,552	21
349					0	22
	158,234	4,318	13,991	0	7,803,311	
390					484,138	23
391	14,475				82,616	24
391.1	26,818				991,096	25
392	78,271		17,275		955,880	26
393					0	27
394	65,066				280,380	28
395					49,675	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)	381,670	8.50%	66,703	30
Communication Equipment (397)	119,493	8.30%	17,195	31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	3,273,630		322,571	
Total accum. prov. directly assignable	25,942,196		2,954,402	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	25,942,196		2,954,402	

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					448,373	30
397					136,688	31
397.1					0	32
398					0	33
	184,630	0	17,275	0	3,428,846	
	447,479	4,318	31,266	0	28,476,067	
					0	34
	447,479	4,318	31,266	0	28,476,067	

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)	92,500	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	92,500		7,245	
PUMPING PLANT				
Structures and Improvements (321)	285,900	2.80%	76,408	7
Other Power Production Equipment (323)	108,098	4.40%	19,655	8
Electric Pumping Equipment (325)	274,843	4.40%	53,622	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	668,841		149,685	
WATER TREATMENT PLANT				
Structures and Improvements (331)	622,907	2.50%	197,553	12
Sand or Other Media Filtration Equipment (332)	95,643	2.70%	38,256	13
Membrane Filtration Equipment (333)	318,612	10.00%	127,445	14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	1,037,162		363,254	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	431,527	1.60%	39,851	17
Transmission and Distribution Mains (343)	5,219,832	1.20%	408,656	18
Services (345)	635,458	2.20%	82,755	19
Meters (346)	0	0.00%		20
Hydrants (348)	544,689	1.60%	53,352	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	6,831,506		584,614	
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					99,745	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	99,745	
321					362,308	7
323					127,753	8
325					328,465	9
326					0	10
328					0	11
	0	0	0	0	818,526	
331					820,460	12
332					133,899	13
333					446,057	14
334					0	15
	0	0	0	0	1,400,416	
341					0	16
342					471,378	17
343					5,628,488	18
345					718,213	19
346					0	20
348					598,041	21
349					0	22
	0	0	0	0	7,416,120	
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	8,630,009		1,104,798	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	8,630,009		1,104,798	

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	0	9,734,807	
					0	34
	0	0	0	0	9,734,807	

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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		566,191		566,191	1
February		526,567		526,567	2
March		586,712		586,712	3
April		576,529		576,529	4
May		646,456		646,456	5
June		700,040		700,040	6
July		829,904		829,904	7
August		765,117		765,117	8
September		732,349		732,349	9
October		607,125		607,125	10
November		543,476		543,476	11
December		539,108		539,108	12
Total annual pumpage	0	7,619,574	0	7,619,574	

WATER LOSS AND OTHER STATISTICS

1. 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.
2. For Gallons used for other system uses (line 10), 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.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	7,619,574	1
Less: Gallons (000's) used in the treatment process:	243,834	2
Subtotal: Gallons (000's) entering distribution system:	7,375,740	3
Less: Gallons (000's) sold:	5,917,512	4
Gallons (000's) entering distribution system but not sold:	1,458,228	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	9,792	7
Gallons (000's) used for fire protection:	6,915	8
Gallons (000's) used to prevent freezing of distribution system:	63	9
Gallons (000's) used for other system uses:	73,598	10
Subtotal Estimated Usage:	90,368	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	38,886	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	1,328,974	17
Subtotal of Estimated Losses:	1,367,860	18
Percentage of water entering distribution system sold:	80%	19
Percentage of unaccounted for water:	17%	20
If more than 15%, indicate causes:		21
A few inside service leaks were discovered in 2009 that possibly could have been leaking for awhile. Two new subdivisions in Mt. Pleasant were found to have leaking corporations at several locations that the developer had installed.		22
If more than 15%, state what action has been taken to reduce water loss:		23
The Utility is now studying plant metering devices to help assure accuracy. The Utility has hired a outside leak consultant in the past two years, and will increase funding levels in future years.		24

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	30,918	25
Date of maximum: 07/28/2009		26
Cause of maximum: Air conditioning and lawn watering		27
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	12,533	28
Date of minimum: 11/28/2009		29
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	11,811,828	30
If water is purchased:		31
Vendor Name:		32
Point of Delivery:		33
What percentage of purchased water is surface water?		34
Number of main breaks repaired this year:	90	35
Number of service breaks repaired this year:	203	36
Population served (estimate the number of individuals served):		37
Inside municipality?	80,100	38
Outside municipality?	120,000	39

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)	8,706	13,409	17,403	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)	12,959	16,697	13,418	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)	
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)	14,939	21,002	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)	
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)	2,695	2,762	2,816	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)	2,813	2,798	2,728	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)	3,076	2,663	2,840	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)	2,796	2,802	2,745	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)	2,745	2,899	874	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)	598	766	473	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)	75			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 5
Year constructed	2006	1931	1982	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				549	1	
M	D	4.000	6,565				6,565	2	
M	D	6.000	599,469		5,605		593,864	3	
M	D	8.000	463,215	11,305	5,259		469,261	* 4	
M	D	10.000	10,526				10,526	5	
M	D	12.000	223,775	1,407	104		225,078	* 6	
P	D	16.000	73,440				73,440	7	
M	D	18.000	663				663	8	
M	T	20.000	19,371				19,371	9	
M	D	24.000	11,253				11,253	10	
P	T	24.000	23,499				23,499	11	
M	D	30.000	7,080				7,080	12	
P	T	30.000	28,872				28,872	13	
P	T	36.000	11,000				11,000	14	
P	T	48.000	1,765				1,765	15	
Total Within Municipality			1,481,042	12,712	10,968	0	1,482,786		
M	D	3.000	619				619	16	
M	D	4.000	318				318	17	
M	D	6.000	88,974		7,230		81,744	18	
P	D	6.000	1,061	12,239			13,300	* 19	
M	D	8.000	313,642				313,642	20	
P	D	8.000	24,997				24,997	21	
M	D	10.000	3,023				3,023	22	
M	D	12.000	197,004	2,959			199,963	* 23	
P	D	12.000	44,303	2,784			47,087	* 24	
M	D	16.000	72,119	8,519			80,638	* 25	
M	T	20.000	22,015				22,015	26	
P	T	20.000	11,839				11,839	27	
M	D	24.000	20,616				20,616	28	
P	T	24.000	11,236				11,236	29	
Total Outside of Municipality			811,766	26,501	7,230	0	831,037		
Total Utility			2,292,808	39,213	18,198	0	2,313,823		

WATER MAINS

Water Mains (Page W-19)

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 remaining proceeds from a 2007 bond issue. Water mains added also include mains installed and financed by developers, who turn them over as contributions-in-aid.

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	1,289		8		1,281	188	1
M	0.500	29		3		26	7	2
M	0.625	1,009				1,009	3	3
L	0.625	5,974		11		5,963	842	4
M	0.750	9,582	6	1		9,587	816	5
L	0.750	5,940		2		5,938	686	6
L	1.000	14				14	13	7
P	1.000	97				97		8
M	1.000	8,454	108	1		8,561	1,115	9 *
M	1.250	93	1			94	30	10
L	1.250	20				20	7	11
M	1.500	527	1			528	96	12
P	1.500	2				2		13
L	1.500	51				51	12	14
M	2.000	439	2			441	125	15
L	2.000	29				29	11	16
M	3.000	63				63	39	17
M	4.000	194	1			195	98	18
M	6.000	229	2			231	136	19
P	6.000	3				3		20
M	8.000	138				138	51	21
P	8.000	38				38		22
M	10.000	5	2			7	2	23
M	12.000	19				19	9	24
M	16.000	2				2		25
Total Utility		34,240	123	26	0	34,337	4,286	

WATER SERVICES

Water Services (Page W-20)

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

Most new services are financed by developers turning over the service as a contribution-in-aid.
An average cost is determined by examining current cost of material, labor, and equipment that our Utility would have charged if we had installed the new service.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

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	27,886	430	675		27,641	1,948	1
0.750	4,526	340	151		4,715	374	2
1.000	1,005	47	33		1,019	84	3
1.250	14		12		2	0	4
1.500	543	40	14		569	23	5
2.000	513	33	15		531	32	6
3.000	121	4	5		120	27	7
4.000	63	4	3		64	3	8
6.000	25		1		24	6	* 9
8.000	6				6	1	* 10
10.000	8				8	5	* 11
12.000	2				2	1	* 12
Total:	34,712	898	909	0	34,701	2,504	

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	25,968	1,428	46	10	0	189	27,641	1
0.750	3,872	371	33	6	0	433	4,715	2
1.000	392	506	60	13	0	48	1,019	3
1.250	0	2	0	0	0	0	2	4
1.500	30	434	39	20	0	46	569	5
2.000	7	386	73	32	0	33	531	6
3.000	0	58	26	33	0	3	120	7
4.000	0	15	22	24	0	3	64	8
6.000	0	6	8	7	1	2	24	* 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:	30,269	3,209	314	146	6	757	34,701	

METERS

Meters (Page W-21)

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

A few years ago the Utility was on a seven to ten year meter replacement program. Now we are on a twenty year program and many meters 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.

Our meter test bench has not been tested in a few years by an outside party. In contacting other utilities and the PSC, we have not found anyone providing this service. We test all new meters right out of the box which helps assure that the test bench is accurate.

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 especially if it involves a shutdown in their operations. The Utility will try to test more larger size meters in 2010.

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	1,595	61	17		1,639	1
Within Municipality	1,973	54	47		1,980	2
Total Fire Hydrants	3,568	115	64	0	3,619	
Flushing Hydrants						
	350				350	3
Total Flushing Hydrants	350	0	0	0	350	

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:	313
Number of distribution system valves end of year:	7,259
Number of distribution valves operated during year:	289