



3014 (02-05-09)

ANNUAL REPORT

OF

Name: CHILTON MUNICIPAL WATER UTILITY

Principal Office: 42 SCHOOL ST.
CHILTON, WI 53014

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 HELEN SCHMIDLKOFER of
(Person responsible for accounts)

Chilton Municipal 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) 02/20/2010
(Date)

CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CHILTON MUNICIPAL WATER UTILITY

Utility Address: 42 SCHOOL ST.
CHILTON, WI 53014

When was utility organized? 1/1/1919

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: HELEN SCHMIDLKOFER

Title: CITY CLERK/TREASURER

Office Address:

42 SCHOOL ST.
CHILTON, WI 53014

Telephone: (920) 849 - 2451

Fax Number: (920) 849 - 2025

Email Address: chiltonclk@charter.net

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

Name: PAUL DENIS

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4117

Fax Number: (920) 617 - 2509

Email Address: PAUL.DENIS@SCHENCKSC.COM

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

Name: GERALD VANNE

Title: CHAIR OF DPW COMMITTEE

Office Address:

42 SCHOOL STREET
CHILTON, WI 53014

Telephone: (920) 849 - 2451

Fax Number:

Email Address:

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

YES

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

Name: PAUL DENIS

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4117

Fax Number: (920) 617 - 2509

Email Address: PAUL.DENIS@SCHENCKSC.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit: YE DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: TODD SCHWARZ

Title: DPW DIRECTOR

Office Address:

42 SCHOOL ST.
CHILTON, WI 53014

Telephone: (920) 849 - 2451

Fax Number:

Email Address:

Name of utility commission/committee: City Council

Names of members of utility commission/committee:
CITY COUNCIL

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)	752,611	793,482	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	488,449	467,391	2
Depreciation Expense (403)	113,677	112,536	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	101,460	96,601	5
Total Operating Expenses	703,586	676,528	
Net Operating Income	49,025	116,954	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	49,025	116,954	
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)	63	72	10
Miscellaneous Nonoperating Income (421)	404	400	11
Total Other Income	467	472	
Total Income	49,492	117,426	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(24,402)	(24,402)	12
Other Income Deductions (426)	31,216	31,533	13
Total Miscellaneous Income Deductions	6,814	7,131	
Income Before Interest Charges	42,678	110,295	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,449	8,940	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	8,449	8,940	
Net Income	34,229	101,355	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,955,049	3,853,694	20
Balance Transferred from Income (433)	34,229	101,355	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)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,989,278	3,955,049	

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	752,611	0	752,611	1
Total (Acct. 400):	752,611	0	752,611	
Operation and Maintenance Expense (401-402):				
Derived	488,449	0	488,449	2
Total (Acct. 401-402):	488,449	0	488,449	
Depreciation Expense (403):				
Derived	113,677	0	113,677	3
Total (Acct. 403):	113,677	0	113,677	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	101,460	0	101,460	5
Total (Acct. 408):	101,460	0	101,460	
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:	49,025	0	49,025	
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 ON DEPOSITS	63		63	11
Total (Acct. 419):	63	0	63	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		404	404	12
NONE			0	13
Total (Acct. 421):	0	404	404	
TOTAL OTHER INCOME:	63	404	467	

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	(24,402)	0	(24,402)	14
NONE			0	15
Total (Acct. 425):	(24,402)	0	(24,402)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	31,216	31,216	16
NONE			0	17
Total (Acct. 426):	0	31,216	31,216	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(24,402)	31,216	6,814	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	8,449	0	8,449	18
Total (Acct. 427):	8,449	0	8,449	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
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:	8,449	0	8,449	
NET INCOME:	65,041	(30,812)	34,229	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,476,440	1,478,609	3,955,049	24
Total (Acct. 216):	2,476,440	1,478,609	3,955,049	
Balance Transferred from Income (433):				
Derived	65,041	(30,812)	34,229	25
Total (Acct. 433):	65,041	(30,812)	34,229	
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):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,541,481	1,447,797	3,989,278	

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 & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	752,611	0	0	0	752,611	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					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	752,611	0	0	0	752,611	

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	159,353	0	159,353	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	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	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	0	0	0	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	0	0	0	19
Total Payroll	159,353	0	159,353	

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	2.8	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)	6,279,684	6,219,031	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,055,061	1,958,265	2
Net Utility Plant	4,224,623	4,260,766	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	784	1,043	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	784	1,043	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,119,772	1,075,285	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	143,156	152,289	15
Other Accounts Receivable (143)	0	25	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	36,215	36,202	18
Plant Materials and Operating Supplies (154)	19,679	24,479	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,318,822	1,288,280	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	5,544,229	5,550,089	

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)	756,545	756,545	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	3,989,278	3,955,049	35
Total Proprietary Capital	4,745,823	4,711,594	
LONG-TERM DEBT			
Bonds (221)	350,269	371,172	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	350,269	371,172	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	14,879	14,516	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	90,251	85,316	43
Interest Accrued (237)	1,381	1,463	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	106,511	101,295	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	341,626	366,028	49
Total Deferred Credits	341,626	366,028	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,544,229	5,550,089	

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	6,219,031	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)	4,243,181	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,036,503	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)					8
Total Utility Plant	6,279,684	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,428,524	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	626,537	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	2,055,061	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	4,224,623	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)	1,332,303				1,332,303	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	113,677				113,677	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,051				5,051	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	118,728	0	0	0	118,728	16
Debits during year						17
Book cost of plant retired	22,507				22,507	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	22,507	0	0	0	22,507	25
Balance end of year (111.1)	1,428,524	0	0	0	1,428,524	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)	625,962				625,962	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	31,216				31,216	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	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	31,216	0	0	0	31,216	16
Debits during year						17
Book cost of plant retired	30,641				30,641	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	30,641	0	0	0	30,641	25
Balance end of year (111.2)	626,537	0	0	0	626,537	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
None	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	19,679	24,479	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	19,679	24,479	

**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)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	756,545	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>756,545</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BOND	04/14/2004	05/01/2023	2.37%	350,269	1
Total Bonds (Account 221):				350,269	

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)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%	0	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	85,316	1
Accruals:		
Charged water department expense	101,460	2
Charged electric department expense		3
Charged sewer department expense	1,614	4
Other (explain):		
NONE		5
Total Accruals and other credits	103,074	
Taxes paid during year:		
County, state and local taxes	85,316	6
Social Security taxes	12,191	7
PSC Remainder Assessment	632	8
Other (explain):		
NONE		9
Total payments and other debits	98,139	
Balance end of year	90,251	

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 BOND	1,463	8,449	8,531	1,381	1
Subtotal	1,463	8,449	8,531	1,381	
Advances from Municipality (223)					
None	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,463	8,449	8,531	1,381	

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):		
SPECIAL ASSESSMENTS	784	2
Total (Acct. 124):	784	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
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	143,156	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	143,156	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
FOURTH QUARTER 2009 CHARGES	36,215	* 15
Total (Acct. 145):	36,215	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

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):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	341,626	23
NONE		24
Total (Acct. 253):	341,626	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

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)	4,197,534	0	0	0	4,197,534	1
Materials and Supplies	22,079	0	0	0	22,079	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,380,413	0	0	0	1,380,413	4
Customer Advances for Construction					0	5
Regulatory Liability	353,827	0	0	0	353,827	6
NONE					0	7
Average Net Rate Base	2,485,373	0	0	0	2,485,373	
Net Operating Income	49,025	0	0	0	49,025	8
Net Operating Income as a percent of						
Average Net Rate Base	1.97%	N/A	N/A	N/A	1.97%	

**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	366,028	0	0	0	366,028	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	24,402	0	0	0	24,402	3
Other (specify):						
NONE					0	4
Balance End of Year	341,626	0	0	0	341,626	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	741,686	778,475	1
Total Sales of Water	741,686	778,475	
Other Operating Revenues			
Forfeited Discounts (470)	1,073	4,883	2
Rents from Water Property (472)	4,200	4,283	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	5,652	5,841	5
Total Other Operating Revenues	10,925	15,007	
Total Operating Revenues	752,611	793,482	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	81,755	103,149	6
Pumping Expenses (620-625)	50,731	53,610	7
Water Treatment Expenses (630-635)	100,995	99,321	8
Transmission and Distribution Expenses (640-655)	148,007	96,177	9
Customer Accounts Expenses (901-906)	11,587	12,307	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	95,374	102,827	12
Total Operation and Maintenance Expenses	488,449	467,391	
Other Operating Expenses			
Depreciation Expense (403)	113,677	112,536	13
Amortization Expense (404-407)		0	14
Taxes (408)	101,460	96,601	15
Total Other Operating Expenses	215,137	209,137	
Total Operating Expenses	703,586	676,528	
NET OPERATING INCOME	49,025	116,954	

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)	3	32	96	1
Commercial (460.2)	2	14	42	2
Industrial (460.3)				3
Public Authority (460.4)	2	24	72	4
Total Unmetered Sales to General Customers (460)	7	70	210	
Metered Sales to General Customers (461)				
Residential (461.1)	1,350	56,622	240,238	5
Commercial (461.2)	193	28,649	97,929	6
Industrial (461.3)	35	99,971	191,661	7
Public Authority (461.4)	29	7,038	23,078	8
Total Metered Sales to General Customers (461)	1,607	192,280	552,906	
Private Fire Protection Service (462)	62		21,082	9
Public Fire Protection Service (463)	1		167,488	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,677	192,350	741,686	

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)	
NONE				1
Total		0	0	

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		2
Amount billed (usually per rate schedule F-1 or Fd-1)	141,500	3
RETAIL GENERAL SERVICE CUSTOMERS	25,988	4
Total Public Fire Protection Service (463)	167,488	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,073	6
Other (specify):		
Total Forfeited Discounts (470)	1,073	
Rents from Water Property (472):		
SUNDRY	4,200	7
Total Rents from Water Property (472)	4,200	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
SERVICE REVENUES	1,000	9
Return on net investment in meters charged to sewer department	4,652	10
Other (specify):		
Total Other Water Revenues (474)	5,652	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	64,938	62,157	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	2,411	1,270	3
Maintenance of Water Source Plant (605)	14,406	39,722	* 4
Total Source of Supply Expenses	81,755	103,149	
PUMPING EXPENSES			
Operation Labor (620)	10,406	10,603	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	36,669	38,560	7
Operation Supplies and Expenses (623)	2,537	2,913	8
Maintenance of Pumping Plant (625)	1,119	1,534	9
Total Pumping Expenses	50,731	53,610	
WATER TREATMENT EXPENSES			
Operation Labor (630)	10,887	10,765	10
Chemicals (631)	75,794	72,842	11
Operation Supplies and Expenses (632)	8,794	11,391	12
Maintenance of Water Treatment Plant (635)	5,520	4,323	13
Total Water Treatment Expenses	100,995	99,321	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	5,170	4,332	14
Operation Supplies and Expenses (641)	5,426	4,872	15
Maintenance of Distribution Reservoirs and Standpipes (650)	474	1,079	16
Maintenance of Mains (651)	32,385	15,308	* 17
Maintenance of Services (652)	15,010	8,089	* 18
Maintenance of Meters (653)	68,427	55,348	19
Maintenance of Hydrants (654)	20,641	6,305	* 20
Maintenance of Other Plant (655)	474	844	21
Total Transmission and Distribution Expenses	148,007	96,177	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,292	1,912	22
Accounting and Collecting Labor (902)	7,552	7,563	23
Supplies and Expenses (903)	2,743	2,832	24
Uncollectible Accounts (904)	0	0	25

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)	0	0	26
Total Customer Accounts Expenses	11,587	12,307	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	8,906	8,598	28
Office Supplies and Expenses (921)	1,828	2,149	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	4,960	14,795	31 *
Property Insurance (924)	1,983	4,183	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	68,584	66,497	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	2,008	2,190	36
Transportation Expenses (933)	7,105	4,415	37
Maintenance of General Plant (935)	0	0	38
Total Administrative and General Expenses	95,374	102,827	
Total Operation and Maintenance Expenses	488,449	467,391	

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 25%, but not less \$5,000, please explain.

Account 605: In 2008, maintenance performed on well #9.

Account 923: In 2008, engineering for well #9 maintenance and a system-wide demand study was completed.

Account 651: More extensive and difficult to repair main breaks compared to the previous year.

Accounts 652 and 653: Continued implementation of automated reading system.

Account 654: Painting of 91 hydrants during 2009.

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		90,251	85,316	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,614	1,542	2
Net property tax equivalent		88,637	83,774	
Social Security		12,191	12,117	3
PSC Remainder Assessment		632	710	4
Other (specify): NONE			0	5
Total tax expense		101,460	96,601	

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			Calumet				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.170675				3
County tax rate	mills		4.982682				4
Local tax rate	mills		5.543514				5
School tax rate	mills		10.340341				6
Voc. school tax rate	mills		1.725210				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.072328				9
Total tax rate	mills		22.834750				10
Less: state credit	mills		1.588168				11
Net tax rate	mills		21.246582				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.543514				14
Combined School Tax Rate	mills		12.065551				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.609065				17
Total Tax Rate	mills		22.834750				18
Ratio of Local and School Tax to Total	dec.		0.771152				19
Total tax net of state credit	mills		21.246582				20
Net Local and School Tax Rate	mills		16.384346				21
Utility Plant, Jan. 1	\$	6,219,031	6,219,031				22
Materials & Supplies	\$	24,479	24,479				23
Subtotal	\$	6,243,510	6,243,510				24
Less: Plant Outside Limits	\$	733,792	733,792				25
Taxable Assets	\$	5,509,718	5,509,718				26
Assessment Ratio	dec.		0.999758				27
Assessed Value	\$	5,508,385	5,508,385				28
Net Local & School Rate	mills		16.384346				29
Tax Equiv. Computed for Current Year	\$	90,251	90,251				30
Tax Equivalent per 1994 PSC Report	\$	60,216					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	90,251					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.
Rate represents the Chilton Lake District.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than 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)	61,972				61,972	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	293,629				293,629	8
Supply Mains (316)	329,202				329,202	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	684,803	0	0	0	684,803	
PUMPING PLANT						
Land and Land Rights (320)	456				456	11
Structures and Improvements (321)	578,929				578,929	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	304,466				304,466	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	883,851	0	0	0	883,851	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	112,893				112,893	18
Sand or Other Media Filtration Equipment (332)	367,335				367,335	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	480,228	0	0	0	480,228	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	5,815				5,815	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	532,756				532,756	24
Transmission and Distribution Mains (343)	884,843	69,270	11,455		942,658	25
Services (345)	304,505	32,760	3,655		333,610	26
Meters (346)	184,994	3,971	6,600		182,365	27
Hydrants (348)	81,101	7,800	797		88,104	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 \$10,000. 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	1,994,014	113,801	22,507	0	2,085,308	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	1,786				1,786	32
Computer Equipment (391.1)	4,917				4,917	33
Transportation Equipment (392)	80,849				80,849	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	17,529				17,529	36
Laboratory Equipment (395)	3,910				3,910	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	108,991	0	0	0	108,991	
Total utility plant in service directly assignable	4,151,887	113,801	22,507	0	4,243,181	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,151,887	113,801	22,507	0	4,243,181	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than 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)	0				0	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	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,727,302		22,052		1,705,250	25
Services (345)	221,044		7,055		213,989	26
Meters (346)	0				0	27
Hydrants (348)	118,798		1,534		117,264	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 \$10,000. 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	2,067,144	0	30,641	0	2,036,503	
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	2,067,144	0	30,641	0	2,036,503	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,067,144	0	30,641	0	2,036,503	

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			18,110	18,110	1
February			17,040	17,040	2
March			18,767	18,767	3
April			18,116	18,116	4
May			18,798	18,798	5
June			22,226	22,226	6
July			23,667	23,667	7
August			23,013	23,013	8
September			21,636	21,636	9
October			16,848	16,848	10
November			16,025	16,025	11
December			16,476	16,476	12
Total annual pumpage	0	0	230,722	230,722	

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):	230,722	1
Less: Gallons (000's) used in the treatment process:	15,381	2
Subtotal: Gallons (000's) entering distribution system:	215,341	3
Less: Gallons (000's) sold:	192,350	4
Gallons (000's) entering distribution system but not sold:	22,991	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	626	7
Gallons (000's) used for fire protection:	832	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	54	10
Subtotal Estimated Usage:	1,512	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,220	13
Gallons (000's) lost due to service leaks or breaks:	2,335	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	750	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	17,174	17
Subtotal of Estimated Losses:	21,479	18
Percentage of water entering distribution system sold:	89%	19
Percentage of unaccounted for water:	7%	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	949	22
Date of maximum: 08/12/2009		23
Cause of maximum: SUMMER DEMAND		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	278	25
Date of minimum: 11/27/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	351,283	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	4	32
Number of service breaks repaired this year:	5	33
Population served (estimate the number of individuals served):		34
Inside municipality?	3,800	35
Outside municipality?	4	36

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)	
COUNTY TRUNK "Y"	Well #7	280	20	1,008,000	Yes	1
N4276 WEEKS ROAD	well #10	240	16	576,000	Yes	2
N4374 WEEKS ROAD	Well #9	263	18	576,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #10	WELL #9	WELL#7	1
Location	N4276 WEEKS ROAD	N4374 WEEKS ROAD	W1447 CTY TRK "Y"	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	GOULDS	AMERICAN TURBINE	BYRON JACKSON	5
Year Installed	2004	1993	1965	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	700	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR	U.S. MOTOR	9
Year Installed	2004	1993	1964	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	50	12
Footnotes				13
				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	TANK #1	TANK #2	WELL #8	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3 4
Year constructed	1969	1978	1979	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	160	160	0	9 10
Total capacity in gallons (actual)	200,000	300,000	500,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)			OTHER	16 17 18
Filters, type (gravity, pressure, other, none)			NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			1.5000	21 22 23
Is a corrosion control chemical used (yes, no)?			Y	24 25
Is water fluoridated (yes, no)?			Y	26 27
Footnotes				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	800				800	1
M	D	4.000	4,197		903		3,294	2
A	D	6.000	1,050				1,050	3
M	D	6.000	46,705		1,068		45,637	4
P	D	6.000	1,424	903			2,327	* 5
M	D	8.000	17,914				17,914	6
P	D	8.000	45,920	1,148			47,068	* 7
M	D	10.000	7,130				7,130	8
P	D	10.000	1,715				1,715	9
M	D	12.000	1,825				1,825	10
P	D	12.000	23,246				23,246	11
M	D	16.000	8,687				8,687	12
P	D	16.000	73				73	13
Total Within Municipality			160,686	2,051	1,971	0	160,766	
Total Utility			160,686	2,051	1,971	0	160,766	

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.

Financing was from utility operations.

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	0.625	217		20		197	14	1
M	0.750	497		11		486	6	2
L	0.750	2				2	0	3
P	1.000	53	22	1		74	1	4
M	1.000	691				691	53	5
M	1.250	5				5	1	6
P	1.500	4	2			6	2	7
M	1.500	6				6	2	8
M	2.000	19				19	3	9
P	2.000	15				15	0	10
L	2.000	1				1	0	11
P	4.000	4				4	1	12
M	4.000	17				17	1	13
P	6.000	7	2			9	2	14
M	6.000	8				8	1	15
M	8.000	6				6	0	16
P	8.000	16				16	0	17
P	12.000	1				1	0	18
Total Utility		1,569	26	32	0	1,563	87	

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)	
0.750	1,564	48	60		1,552	330	1
1.000	39				39	6	2
1.500	32				32	0	3
2.000	30				30	0	4
3.000	13	1			14	0	5
4.000	2				2	0	6
6.000	3				3	0	7
Total:	1,683	49	60	0	1,672	336	

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)	
0.750	1,313	127	13	3	0	96	1,552	1
1.000	1	25	4	2	0	7	39	2
1.500	0	21	3	2	0	6	32	3
2.000	0	11	8	4	0	7	30	4
3.000	0	4	2	4	0	4	14	5
4.000	0	0	0	2	0	0	2	6
6.000	0	0	2	0	0	1	3	7
Total:	1,314	188	32	17	0	121	1,672	

METERS

Meters (Page W-21)

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

Yes.

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

Testing is expected 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	7				7	1
Within Municipality	250	3	3		250	2
Total Fire Hydrants	257	3	3	0	257	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	253
Number of distribution system valves end of year:	583
Number of distribution valves operated during year:	506