



3014 (02-05-09)

ANNUAL REPORT

OF

Name: HARTLAND MUNICIPAL WATER UTILITY

Principal Office: 210 COTTONWOOD AVENUE
HARTLAND, WI 53029

For the Year Ended: DECEMBER 31, 2008

**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 JOICELYN SCHWAGER of
(Person responsible for accounts)

HARTLAND 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) 03/20/2009
(Date)

FINANCE DIRECTOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HARTLAND MUNICIPAL WATER UTILITY

Utility Address: 210 COTTONWOOD AVENUE
HARTLAND, WI 53029

When was utility organized? 12/31/1933

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOICELYN SCHWAGER

Title: FINANCE DIRECTOR

Office Address:

210 COTTONWOOD AVENUE
HARTLAND, WI 53029

Telephone: (262) 367 - 2714

Fax Number: (262) 367 - 2430

Email Address: JOICELYN@VILLAGEOFHARTLAND.COM

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

Name: WENDI UNGER

Title: SENIOR MANAGER, CPA

Office Address: VIRCHOW, KRAUSE & CO. LLP

115 SOUTH 84TH STREET
P.O. BOX
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5423

Fax Number: (414) 777 - 5555

Email Address: wunger@virchowkrause.com

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

Name: DAVID LAMERAND

Title: VILLAGE PRESIDENT

Office Address:

210 COTTONWOOD AVENUE
HARTLAND, WI 53029

Telephone: (262) 367 - 2714

Fax Number: (262) 367 - 2430

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: WENDI UNGER

Title: SENIOR MANAGER, CPA

Office Address: VIRCHOW, KRAUSE & CO. LLP

115 SOUTH 84TH STREET
P.O. BOX
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5423

Fax Number: (414) 777 - 5555

Email Address: wunger@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/20/2009

Period covered by most recent audit: 1/1/2008 - 12/31/2008

Names and titles of utility management including manager or superintendent:

Name: MICHAEL EINWECK

Title: DPW DIRECTOR

Office Address:

210 COTTONWOOD AVENUE
HARTLAND, WI 53029

Telephone: (262) 367 - 2714

Fax Number: (262) 367 - 2430

Email Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- KAREN COMPTON
- DAVID LAMERAND, PRESIDENT
- RICHARD LANDWEHR
- MICHAEL MEYERS
- RICHARD STEVENS
- RANDY SWENSON
- JACK WENSTROM

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)	1,033,516	1,036,651	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	709,016	664,962	2
Depreciation Expense (403)	246,103	238,909	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	180,844	185,476	5
Total Operating Expenses	1,135,963	1,089,347	
Net Operating Income	(102,447)	(52,696)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(102,447)	(52,696)	
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)	28,940	55,824	10
Miscellaneous Nonoperating Income (421)	557,361	9,845	11
Total Other Income	586,301	65,669	
Total Income	483,854	12,973	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(39,421)	(39,421)	12
Other Income Deductions (426)	170,184	161,520	13
Total Miscellaneous Income Deductions	130,763	122,099	
Income Before Interest Charges	353,091	(109,126)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,337	24,305	14
Amortization of Debt Discount and Expense (428)	673	673	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	24,010	24,978	
Net Income	329,081	(134,104)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,054,488	8,188,592	20
Balance Transferred from Income (433)	329,081	(134,104)	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)	8,383,569	8,054,488	

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	1,033,516	0	1,033,516	1
Total (Acct. 400):	1,033,516	0	1,033,516	
Operation and Maintenance Expense (401-402):				
Derived	709,016	0	709,016	2
Total (Acct. 401-402):	709,016	0	709,016	
Depreciation Expense (403):				
Derived	246,103	0	246,103	3
Total (Acct. 403):	246,103	0	246,103	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	180,844	0	180,844	5
Total (Acct. 408):	180,844	0	180,844	
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:	(102,447)	0	(102,447)	
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 INCOME	28,940		28,940	11
Total (Acct. 419):	28,940	0	28,940	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		556,768	556,768	12
MISCELLANEOUS REVENUE	593		593	13
Total (Acct. 421):	593	556,768	557,361	
TOTAL OTHER INCOME:	29,533	556,768	586,301	

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	(39,421)	0	(39,421)	14
NONE			0	15
Total (Acct. 425):	(39,421)	0	(39,421)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	170,184	170,184	16
NONE			0	17
Total (Acct. 426):	0	170,184	170,184	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(39,421)	170,184	130,763	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	23,337	0	23,337	18
Total (Acct. 427):	23,337	0	23,337	
Amortization of Debt Discount and Expense (428):				
CAPITAL IMPROVEMENTS	673		673	19
Total (Acct. 428):	673	0	673	
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:	24,010	0	24,010	
NET INCOME:	(57,503)	386,584	329,081	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	4,323,304	3,731,184	8,054,488	24
Total (Acct. 216):	4,323,304	3,731,184	8,054,488	
Balance Transferred from Income (433):				
Derived	(57,503)	386,584	329,081	25
Total (Acct. 433):	(57,503)	386,584	329,081	
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):	4,265,801	4,117,768	8,383,569	

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	1,033,516	0	0	0	1,033,516	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	1,033,516	0	0	0	1,033,516	

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	278,143	0	278,143	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	16,119	0	16,119	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	294,262	0	294,262	

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	6.4	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)	13,936,622	12,872,658	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,609,604	3,196,409	2
Net Utility Plant	10,327,018	9,676,249	
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)	63,500	76,200	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	63,500	76,200	
CURRENT AND ACCRUED ASSETS			
Cash (131)	455,176	926,019	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	222,610	225,790	15
Other Accounts Receivable (143)	1,276	333	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	6,588	13,464	18
Plant Materials and Operating Supplies (154)	16,482	11,143	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	702,132	1,176,749	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	10,423	11,096	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0		29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	155,722	58,758	32
Total Deferred Debits	166,145	69,854	
Total Assets and Other Debits	11,258,795	10,999,052	

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)	1,662,738	1,662,738	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	8,383,569	8,054,488	35
Total Proprietary Capital	10,046,307	9,717,226	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	600,000	625,000	38
Total Long-Term Debt	600,000	625,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	11,287	15,911	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	9,886	10,179	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	21,173	26,090	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	591,315	630,736	49
Total Deferred Credits	591,315	630,736	
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	11,258,795	10,999,052	

BALANCE SHEET

Balance Sheet (Page F-07)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Hartland Municipal Water Utility
Hartland, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Hartland Municipal Water Utility, an enterprise fund of the Village of Hartland as of December 31, 2008 and 2007, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2008 in the accompanying prescribed form.

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

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

Madison, Wisconsin
March 20, 2009

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	12,872,658	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)	8,306,277	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,630,345	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	13,936,622	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)	2,068,077	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,541,527	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	3,609,604	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	10,327,018	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)	1,825,066				1,825,066	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	246,103				246,103	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	18,546				18,546	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	264,649	0	0	0	264,649	16
Debits during year						17
Book cost of plant retired	21,638				21,638	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	21,638	0	0	0	21,638	25
Balance end of year (111.1)	2,068,077	0	0	0	2,068,077	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)	1,371,343				1,371,343	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	170,184				170,184	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	170,184	0	0	0	170,184	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					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)	1,541,527	0	0	0	1,541,527	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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	16,482	11,143
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	16,482	11,143

**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)				
CAPITAL IMPROVEMENTS	673	428	10,423	1
Total			10,423	
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	1,662,738	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,662,738</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)	
				0	1
Total Bonds (Account 221):				0	

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)					
CAPITAL IMPROVEMENTS	03/01/2006	02/01/2024	3.59%	600,000	2
Total for Account 224				600,000	
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	0	1
Accruals:		
Charged water department expense	180,846	2
Charged electric department expense		3
Charged sewer department expense	4,758	4
Other (explain):		
NONE		5
Total Accruals and other credits	185,604	
Taxes paid during year:		
County, state and local taxes	163,414	6
Social Security taxes	21,285	7
PSC Remainder Assessment	905	8
Other (explain):		
NONE		9
Total payments and other debits	185,604	
Balance end of year	0	

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CAPITAL IMPROVEMENTS	10,179	23,337	23,630	9,886	3
Subtotal	10,179	23,337	23,630	9,886	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	10,179	23,337	23,630	9,886	

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):		
ADVANCE TO SEWER UTILITY	63,500	1
Total (Acct. 123):	63,500	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
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	222,610	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	222,610	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS SERVICE CHARGES	1,276	14
Total (Acct. 143):	1,276	
Receivables from Municipality (145):		
DELINQUENT UTILITIES PLACED ON TAX ROLL	6,588	15
Total (Acct. 145):	6,588	
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):		
WATER TOWER PAINTING	155,722	21
Total (Acct. 186):	155,722	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	591,315	23
NONE		24
Total (Acct. 253):	591,315	

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.

PSC AUTHORIZATION FOR AMORTIZATION OF WATER TOWER PAINTING WAS 9/5/08.

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.

DELINQUENT UTILITIES THAT HAVE BEEN PLACED ON THE VILLAGE OF HARTLANDS TAX ROLL.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	8,051,879	0	0	0	8,051,879	1
Materials and Supplies	13,812	0	0	0	13,812	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,946,571	0	0	0	1,946,571	4
Customer Advances for Construction					0	5
Regulatory Liability	611,025	0	0	0	611,025	6
NONE					0	7
Average Net Rate Base	5,508,095	0	0	0	5,508,095	
Net Operating Income	(102,447)	0	0	0	(102,447)	8
Net Operating Income as a percent of						
Average Net Rate Base	-1.86%	N/A	N/A	N/A	-1.86%	

**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	630,736	0	0	0	630,736	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	39,421	0	0	0	39,421	3
Other (specify):						
NONE					0	4
Balance End of Year	591,315	0	0	0	591,315	

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)	986,043	988,210	1
Total Sales of Water	986,043	988,210	
Other Operating Revenues			
Forfeited Discounts (470)	5,497	5,700	2
Rents from Water Property (472)	0	14,984	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	41,976	27,757	5
Total Other Operating Revenues	47,473	48,441	
Total Operating Revenues	1,033,516	1,036,651	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	36,147	31,791	6
Pumping Expenses (620-625)	78,235	73,895	7
Water Treatment Expenses (630-635)	23,497	21,784	8
Transmission and Distribution Expenses (640-655)	164,753	154,829	9
Customer Accounts Expenses (901-906)	70,824	74,187	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	335,560	308,476	12
Total Operation and Maintenance Expenses	709,016	664,962	
Other Operating Expenses			
Depreciation Expense (403)	246,103	238,909	13
Amortization Expense (404-407)		0	14
Taxes (408)	180,844	185,476	15
Total Other Operating Expenses	426,947	424,385	
Total Operating Expenses	1,135,963	1,089,347	
NET OPERATING INCOME	(102,447)	(52,696)	

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)			0	1
Commercial (460.2)	18	4,085	6,573	2
Industrial (460.3)	15	246	418	3
Public Authority (460.4)	2	65	97	4
Total Unmetered Sales to General Customers (460)	35	4,396	7,088	
Metered Sales to General Customers (461)				
Residential (461.1)	2,499	217,749	455,047	5
Commercial (461.2)	330	76,526	140,670	6
Industrial (461.3)	77	22,475	39,614	7
Public Authority (461.4)	37	9,187	19,765	8
Total Metered Sales to General Customers (461)	2,943	325,937	655,096	
Private Fire Protection Service (462)	10		6,547	9
Public Fire Protection Service (463)	2,889		317,312	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	5,877	330,333	986,043	

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)	317,312	3
NONE		4
Total Public Fire Protection Service (463)	317,312	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	5,497	6
Other (specify):		
Total Forfeited Discounts (470)	5,497	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
HYDRANT USE SERVICE CHARGE	14,685	9
NONE		10
Return on net investment in meters charged to sewer department	27,291	11
Other (specify):		
Total Other Water Revenues (474)	41,976	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

WATER OPERATION & MAINTENANCE EXPENSES

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)	16,595	16,217	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	19,552	15,574	4
Total Source of Supply Expenses	36,147	31,791	
PUMPING EXPENSES			
Operation Labor (620)	2,554	4,252	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	62,235	65,363	7
Operation Supplies and Expenses (623)	1,028	423	8
Maintenance of Pumping Plant (625)	12,418	3,857	* 9
Total Pumping Expenses	78,235	73,895	
WATER TREATMENT EXPENSES			
Operation Labor (630)	2,010	2,783	10
Chemicals (631)	16,698	15,438	11
Operation Supplies and Expenses (632)	2,596	517	12
Maintenance of Water Treatment Plant (635)	2,193	3,046	13
Total Water Treatment Expenses	23,497	21,784	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	476	1,279	14
Operation Supplies and Expenses (641)	102	675	15
Maintenance of Distribution Reservoirs and Standpipes (650)	42,845	16,570	* 16
Maintenance of Mains (651)	51,693	81,421	* 17
Maintenance of Services (652)	20,065	21,161	18
Maintenance of Meters (653)	12,732	7,086	* 19
Maintenance of Hydrants (654)	36,190	26,436	* 20
Maintenance of Other Plant (655)	650	201	21
Total Transmission and Distribution Expenses	164,753	154,829	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,087	1,200	22
Accounting and Collecting Labor (902)	67,171	70,096	23
Supplies and Expenses (903)	2,566	2,891	24
Uncollectible Accounts (904)		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)			26
Total Customer Accounts Expenses	70,824	74,187	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	94,555	91,308	28
Office Supplies and Expenses (921)	7,227	7,683	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	81,628	54,206	* 31
Property Insurance (924)	14,400	14,400	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	103,630	105,283	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	29,550	27,398	36
Transportation Expenses (933)	4,570	8,198	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	335,560	308,476	
Total Operation and Maintenance Expenses	709,016	664,962	

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.

- 625 - ADDITIONAL SERVICE TO WELL PUMP #3 REQUIRED IN 2008 AT THE COST \$7,709.
 - 650 - INCLUDES THE AMORTIZATION OF TWO ADDITIONAL TOWER PAINTINGS DONE IN 2008.
 - 651 - DECREASE IN MAIN MAINTENANCE DUE TO LESS FREEZING AND THAWING DURING 2008 THAN IN 2007.
 - 653 - INCREASE WAS DUE TO SOME LARGE METER TESTING DURING 2008 THAT THE UTILITY HAD DONE.
 - 654 - INCREASE DUE TO ADDITIONAL HYDRANT WORK NEEDED IN 3RD AND 4TH QUARTERS OF 2008.
 - 923- \$8,000 MORE IN INSPECTION SERVICES IN 2008 VS. 2007, \$4,000 MORE IN ACCOUNTING FEES DUE TO A RATE STUDY BEING PERFORMED IN 2008, \$6,500 OF INTERNET AND WEBHOSTING COSTS IN 2008 NOT INCURRED IN 2007.
-

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		163,413	169,357	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,759	5,310	2
Net property tax equivalent		158,654	164,047	
Social Security		21,285	20,389	3
PSC Remainder Assessment		905	1,040	4
Other (specify): ADJUSTMENT TO PY PROPERTY TAX EQUIVALENT			0	5
Total tax expense		180,844	185,476	

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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.182816				3
County tax rate	mills		1.926139				4
Local tax rate	mills		3.965314				5
School tax rate	mills		9.990918				6
Voc. school tax rate	mills		1.191278				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.256465				10
Less: state credit	mills		1.656100				11
Net tax rate	mills		15.600365				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.965314				14
Combined School Tax Rate	mills		11.182196				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.147510				17
Total Tax Rate	mills		17.256465				18
Ratio of Local and School Tax to Total	dec.		0.877788				19
Total tax net of state credit	mills		15.600365				20
Net Local and School Tax Rate	mills		13.693806				21
Utility Plant, Jan. 1	\$	12,872,658	12,872,658				22
Materials & Supplies	\$	11,143	11,143				23
Subtotal	\$	12,883,801	12,883,801				24
Less: Plant Outside Limits	\$	30,030	30,030				25
Taxable Assets	\$	12,853,771	12,853,771				26
Assessment Ratio	dec.		0.928392				27
Assessed Value	\$	11,933,338	11,933,338				28
Net Local & School Rate	mills		13.693806				29
Tax Equiv. Computed for Current Year	\$	163,413	163,413				30
Tax Equivalent per 1994 PSC Report	\$	99,292					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	163,413					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 \$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)	49,877				49,877	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)	979,709				979,709	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	1,029,586	0	0	0	1,029,586	
PUMPING PLANT						
Land and Land Rights (320)	714				714	11
Structures and Improvements (321)	309,324				309,324	12
Other Power Production Equipment (323)	17,351				17,351	13
Electric Pumping Equipment (325)	151,931				151,931	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	479,320	0	0	0	479,320	
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)	43,213	346			43,559	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	43,213	346	0	0	43,559	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	700				700	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,093,746	11,432			1,105,178	24
Transmission and Distribution Mains (343)	2,686,612	382,151	18,248		3,050,515	25
Services (345)	446,569	57,566	1,280		502,855	26
Meters (346)	657,099	34,990	360		691,729	27
Hydrants (348)	345,530	35,277	1,750		379,057	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	5,230,256	521,416	21,638	0	5,730,034	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	467,663				467,663	31
Office Furniture and Equipment (391)	8,361	3,056			11,417	32
Computer Equipment (391.1)	186,294				186,294	33
Transportation Equipment (392)	106,499				106,499	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	47,404	5,616			53,020	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	66,684				66,684	39
SCADA Equipment (397.1)	117,293				117,293	40
Miscellaneous Equipment (398)	14,908				14,908	41
Total General Plant	1,015,106	8,672	0	0	1,023,778	
Total utility plant in service directly assignable	7,797,481	530,434	21,638	0	8,306,277	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	7,797,481	530,434	21,638	0	8,306,277	

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)	3,872,653	489,279			4,361,932	25
Services (345)	694,795	40,819			735,614	26
Meters (346)	0				0	27

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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						
Hydrants (348)	507,729	25,070			532,799	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	5,075,177	555,168	0	0	5,630,345	
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	5,075,177	555,168	0	0	5,630,345	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,075,177	555,168	0	0	5,630,345	

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			37,496	37,496	1
February			31,794	31,794	2
March			33,504	33,504	3
April			31,978	31,978	4
May			34,185	34,185	5
June			35,810	35,810	6
July			44,536	44,536	7
August			51,637	51,637	8
September			34,264	34,264	9
October			24,520	24,520	10
November			21,040	21,040	11
December			21,697	21,697	12
Total annual pumpage	0	0	402,461	402,461	

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):	402,461	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	402,461	3
Less: Gallons (000's) sold:	330,333	4
Gallons (000's) entering distribution system but not sold:	72,128	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	4,568	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	1,636	10
Subtotal Estimated Usage:	6,204	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	13,025	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:	52,899	17
Subtotal of Estimated Losses:	65,924	18
Percentage of water entering distribution system sold:	82%	19
Percentage of unaccounted for water:	13%	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.)	2,182	22
Date of maximum: 09/01/2008		23
Cause of maximum: HOT AND DRY WEATHER		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	493	25
Date of minimum: 11/25/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	568,530	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:	5	32
Number of service breaks repaired this year:	8	33
Population served (estimate the number of individuals served):		34
Inside municipality?	8,486	35
Outside municipality?		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)	
DEEP WELL #3	#3	142	36	232,000	Yes	1
WELL #2	#2	82	15	188,000	Yes	2
WELL #4	#4	89	18	62,000	Yes	3
WELL #5	#5	81	15	283,000	Yes	4
WELL #6	#6	130	18	337,000	Yes	5

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	#2	#3	#4	1
Location	WELL #2	DEEP WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN WELL	BYRON-JACKSON	BYRON JACKSON	5
Year Installed	1956	1974	1972	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	830	1,000	300	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	9
Year Installed	1999	2002	1998	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	60	30	30	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6	#7	15
Location	WELL #5	WELL #3	WELL #3	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	BYRON JACKSON	CRANE DONNING	CRANE DONNING	19
Year Installed	1983	1974	1974	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,200	1,000	500	22
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	US MOTORS	23
Year Installed	1996	1974	1974	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	75	40	26
Footnotes				27
				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	#8	#9		1
Location	WELL #3	WELL #6		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	CRANE DONNING	GOULDS		5
Year Installed	1974	2006		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	1,500		8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS		10
Year Installed	1974	2006		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	150		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				25
Type				26
Horsepower				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	AIRSTRIPPER	BRISTLECONE	DEEP WELL #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	3
Year constructed	1984	1995	1979	4
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	27	164	167	6
Total capacity in gallons (actual)	1,000	300,000	550,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	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	HARTRIDGE	HILL STREET	WELL#5	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1975	1974	1979	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	166	186	167	6
Total capacity in gallons (actual)	250,000	250,000	550,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	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	4.000	1,881				1,881	1
M	D	6.000	44,697	205	25		44,877	2
M	D	8.000	139,389	2,286	2,256		139,419	3
M	D	12.000	73,005	5,083			78,088	4
Total Within Municipality			258,972	7,574	2,281	0	264,265	
Total Utility			258,972	7,574	2,281	0	264,265	

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.

A PORTION OF THE MAIN WAS FINANCED BY VILLAGE UTILITY CASH ON HAND AND A PORTION WAS FINANCED BY DEVELOPER CONTRIBUTION.

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1,223				1,223		1
M	1.000	1,158				1,158		2
M	1.250	1				1		3
M	1.500	43				43		4
M	2.000	29				29		5
M	3.000	7				7		6
M	4.000	5				5		7
M	6.000	24	13			37		8
M	8.000	24	17	16		25		9
M	10.000	1		0		1		10
M	12.000		17	0		17		11
Total Utility		2,515	47	16	0	2,546	0	

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.

A PORTION OF THE MAIN WAS FINANCED BY VILLAGE UTILITY CASH ON HAND AND A PORTION WAS FINANCED BY DEVELOPER CONTRIBUTION.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

ALL SERVICES WERE IN USE AT THE END OF 2008.

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	2,756	96	8	(3)	2,841	317	1
0.750	41	0	1	0	40	2	2
1.000	190	6		(11)	185	29	3
1.250	0	0			0	0	4
1.500	75	0			75	14	5
2.000	30	0			30	10	6
3.000	3	1			4	3	7
4.000	2	0			2	2	8
8.000	2	0			2	1	9
Total:	3,099	103	9	(14)	3,179	378	

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	2,396	160	17	11	0	257	2,841	1
0.750	12	12	7	4	0	5	40	2
1.000	51	84	31	4	0	15	185	3
1.250	0	0	0	0	0	0	0	4
1.500	0	50	13	5	0	7	75	5
2.000	0	16	6	4	0	4	30	6
3.000	0	0	0	3	0	1	4	7
4.000	0	0	0	2	0	0	2	8
8.000	0	1	0	0	0	1	2	9
Total:	2,459	323	74	33	0	290	3,179	

METERS

Meters (Page W-21)

Explain all reported adjustments.

THE ADJUSTMENTS ARE NEEDED TO ADJUST THE NUMBER OF OWNED METERS TO THE CLASSIFICATION OF METERS AT END OF YEAR BY CUSTOMER.

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

YES

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	589	20	7		602	2
Total Fire Hydrants	589	20	7	0	602	
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:	580
Number of distribution system valves end of year:	782
Number of distribution valves operated during year:	782