



3014 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF PEWAUKEE WATER UTILITY

Principal Office: W240N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072-4044

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF PEWAUKEE WATER UTILITY

Utility Address: W240N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072-4044

When was utility organized? 4/14/1977

Report any change in name:

Effective Date:

Utility Web Site: www.cityofpewaukee.us

Utility employee in charge of correspondence concerning this report:

Name: JEFF WEIGEL

Title: PUBLIC WORKS DIRECTOR

Office Address:

W240N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072-4044

Telephone: (262) 691 - 0804

Fax Number: (262) 691 - 5720

Email Address: weigel@pewaukee.wi.us

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

Name: HOWARD JEANSON

Title: CPA

Office Address: ROTROFF JEANSON & COMPANY SC

385 WILLIAMSTOWNE SUITE 204
DELAFIELD, WI 53018

Telephone: (262) 303 - 4701

Fax Number: (262) 303 - 4704

Email Address: howard@rotroffjeanson.com

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

Name: SCOTT KLEIN

Title: MAYOR

Office Address:

N29W26658 PETERSON DRIVE
PEWAUKEE, WI 53072-4044

Telephone: (262) 691 - 0770

Fax Number: (262) 691 - 1798

Email Address: sklein@pewaukee.wi.us

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: HOWARD JEANSON

Title: CPA

Office Address: ROTROFF JEANSON & COMPANY SC

385 WILLIAMSTOWNE SUITE 204
DELAFIELD, WI 53018

Telephone: (262) 303 - 4701

Fax Number: (262) 303 - 4704

Email Address: howard@rotroffjeanson.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2008

Names and titles of utility management including manager or superintendent:

Name: JANE MUELLER

Title: SUPERINTENDENT

Office Address:

W240N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072-4044

Telephone: (262) 691 - 0804

Fax Number: (262) 691 - 5720

Email Address: jem@pewaukee.wi.us

Name of utility commission/committee: DEPARTMENT OF PUBLIC WORKS COMMISSION

Names of members of utility commission/committee:

ROGER HATHAWAY, ALDERMAN

SCOTT KLEIN, MAYOR

DONALD OTT, COMMISSIONER

DAVID SWAN, COMMISSIONER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,743,678	1,742,793	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	879,083	828,464	2
Depreciation Expense (403)	284,461	254,215	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	410,103	370,963	5
Total Operating Expenses	1,573,647	1,453,642	
Net Operating Income	170,031	289,151	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	170,031	289,151	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	184,763	454,539	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	220,167	510,014	10
Miscellaneous Nonoperating Income (421)	437,285	8,332,619	11
Total Other Income	842,215	9,297,172	
Total Income	1,012,246	9,586,323	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(79,497)	(79,497)	12
Other Income Deductions (426)	471,656	452,141	13
Total Miscellaneous Income Deductions	392,159	372,644	
Income Before Interest Charges	620,087	9,213,679	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	268,622	308,631	14
Amortization of Debt Discount and Expense (428)	25,422	35,665	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	294,044	344,296	
Net Income	326,043	8,869,383	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	68,368,970	59,499,587	20
Balance Transferred from Income (433)	326,043	8,869,383	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	475,298	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)	68,219,715	68,368,970	

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	1,743,678	0	1,743,678	1
Total (Acct. 400):	1,743,678	0	1,743,678	
Operation and Maintenance Expense (401-402):				
Derived	879,083	0	879,083	2
Total (Acct. 401-402):	879,083	0	879,083	
Depreciation Expense (403):				
Derived	284,461	0	284,461	3
Total (Acct. 403):	284,461	0	284,461	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	410,103	0	410,103	5
Total (Acct. 408):	410,103	0	410,103	
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:	170,031	0	170,031	
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):				
NON-REGULATED SEWER UTILITY NET INCOME	184,763		184,763	9
Total (Acct. 417):	184,763	0	184,763	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
WISCONSIN INVESTMENT POOL AND BANK ACCOUNTS	167,915	0	167,915	11
SPECIAL ASSESSMENTS PAID IN INSTALLMENTS	40,236	0	40,236	12
DELINQUENT ACCOUNTS	12,016		12,016	13
Total (Acct. 419):	220,167	0	220,167	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		381,115	381,115	14
PROCEEDS FROM SALE OF VEHICLE	3,935	0	3,935	15

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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
CONTR PLANT - NON REGULATED SEWER UTILITY		52,235	52,235	16
Total (Acct. 421):	3,935	433,350	437,285	
TOTAL OTHER INCOME:	408,865	433,350	842,215	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(79,497)	0	(79,497)	17
NONE			0	18
Total (Acct. 425):	(79,497)	0	(79,497)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	471,656	471,656	19
NONE			0	20
Total (Acct. 426):	0	471,656	471,656	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(79,497)	471,656	392,159	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	268,622	0	268,622	21
Total (Acct. 427):	268,622	0	268,622	
Amortization of Debt Discount and Expense (428):				
VARIOUS - SEE F-13	25,422		25,422	22
Total (Acct. 428):	25,422	0	25,422	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	23
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	24
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	25
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	26
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	294,044	0	294,044	
NET INCOME:	364,349	(38,306)	326,043	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	6,952,302	61,416,668	68,368,970	27
Total (Acct. 216):	6,952,302	61,416,668	68,368,970	

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				
Balance Transferred from Income (433):				
Derived	364,349	(38,306)	326,043	28
Total (Acct. 433):	364,349	(38,306)	326,043	
Miscellaneous Credits to Surplus (434):				
NONE			0	29
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NET LOSS ON ASSETS TRANSFERRED TO CITY OF WAUKESHA		475,298	475,298	* 30
Total (Acct. 435)--Debit:	0	475,298	475,298	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	31
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	32
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	7,316,651	60,903,064	68,219,715	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$5,000, please explain fully.

As part of an intermunicipal border agreement, the Utility transferred assets to the City of Waukesha related to assets servicing properties annexed to the City in 2008. Assets transferred included 10,106 lineal feet of water main, 15 water service laterals and 25 hydrants. The remaining net book value of these assets of \$475,298 is reported as a Miscellaneous Debit to Surplus.

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				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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	1,743,678	0	0	0	1,743,678	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	1,743,678	0	0	0	1,743,678	

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	105,767	124,352	230,119	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	40,151	90,711	130,862	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	966	0	966	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	215,063	(215,063)	0	18
All other accounts	0	0	0	19
Total Payroll	361,947	0	361,947	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	4.5	1
Electric		2
Gas		3
Sewer	2.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	35,842,390	35,000,164	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,701,827	6,102,824	2
Net Utility Plant	29,140,563	28,897,340	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	53,629,966	49,702,393	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	11,709,583	10,559,677	4
Net Nonutility Property	41,920,383	39,142,716	
Investment in Municipality (123)	0	0	5
Other Investments (124)	3,163,544	2,820,870	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	45,083,927	41,963,586	
CURRENT AND ACCRUED ASSETS			
Cash (131)	4,342,347	7,484,424	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	0	1,012,701	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	325,990	400,420	15
Other Accounts Receivable (143)	1,107,882	2,073,735	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	777,883	185,514	18
Plant Materials and Operating Supplies (154)	6,136	4,381	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	1,180	23
Interest and Dividends Receivable (171)		0	24
Accrued Utility Revenues (173)		0	25
Miscellaneous Current and Accrued Assets (174)	0	3,615	26
Total Current and Accrued Assets	6,560,238	11,165,970	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	20,885	46,307	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	93,666	93,666	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	114,551	139,973	
Total Assets and Other Debits	80,899,279	82,166,869	

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)	23,316	23,316	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	68,219,715	68,368,970	35
Total Proprietary Capital	68,243,031	68,392,286	
LONG-TERM DEBT			
Bonds (221)	6,967,145	7,968,900	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	372,436	412,817	38
Total Long-Term Debt	7,339,581	8,381,717	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	1,393,314	1,120,583	40
Payables to Municipality (233)	265,352	551,964	41
Customer Deposits (235)	773	708	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	40,638	46,182	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	1,700,077	1,719,437	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	1,329,181	1,306,523	48
Other Deferred Credits (253)	2,287,409	2,366,906	49
Total Deferred Credits	3,616,590	3,673,429	
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	80,899,279	82,166,869	

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	35,000,164	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)	8,746,223	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	26,520,776	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)	575,391				8
Total Utility Plant	35,842,390	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)	1,658,104	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	5,043,723	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	6,701,827	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	29,140,563	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)	1,413,334				1,413,334	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	284,461				284,461	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION EXPENSE	15,388				15,388	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	299,849	0	0	0	299,849	16
Debits during year						17
Book cost of plant retired	55,079				55,079	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	55,079	0	0	0	55,079	25
Balance end of year (111.1)	1,658,104	0	0	0	1,658,104	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)	4,689,490				4,689,490	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	471,656				471,656	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	471,656	0	0	0	471,656	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
Accumulated depreciation for assets					0	21
transferred to the City of					0	22
Waukesha	117,423				117,423	23
					0	24
Total debits	117,423	0	0	0	117,423	25
Balance end of year (111.2)	5,043,723	0	0	0	5,043,723	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	49,702,393	3,927,573		53,629,966	1
NONE	0			0	2
Total Nonutility Property (121)	49,702,393	3,927,573	0	53,629,966	
Less accum. prov. depr. & amort. (122)	10,559,677	1,149,906		11,709,583	3
Net Nonutility Property	39,142,716	2,777,667	0	41,920,383	

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	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)	6,136	4,381
Sewer utility (154)	0	0
Heating utility (154)		
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	0	0
Stores expense (163)		
Total Materials and Supplies	6,136	4,381

**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)				
VARIOUS	25,422	428	20,885	1
Total			20,885	
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	23,316	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>23,316</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)	
SEWER SYSTEM REVENUE BONDS	10/09/1996	05/01/2016	3.20%	4,216,217	1
CORPORATE REFUNDING BONDS 2001	03/15/2001	12/01/2010	4.25%	505,000	2
CORPORATE PURPOSE BONDS 2003	08/01/2003	09/01/2013	3.35%	899,743	3
CORPORATE PURPOSE BONDS 2004	12/01/2004	12/01/2024	3.83%	1,346,185	4
Total Bonds (Account 221):				6,967,145	

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)					
G.O. PROMISSORY NOTES 1998	04/09/1998	05/01/2016	3.15%	372,436	2
Total for Account 224				372,436	
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	19,207	2
Charged electric department expense		3
Charged sewer department expense	9,868	4
Other (explain):		
NONE		5
Total Accruals and other credits	29,075	
Taxes paid during year:		
County, state and local taxes	27,464	6
Social Security taxes		7
PSC Remainder Assessment	1,611	8
Other (explain):		
NONE		9
Total payments and other debits	29,075	
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)					
SEWER SYSTEM REVENUE BONDS	24,966	140,046	142,483	22,529	1
CORPORATE PURPOSE SEWER BONDS 2003	11,843	31,093	32,867	10,069	2
CORPORATE PURPOSE BONDS 2004	4,514	53,952	54,173	4,293	3
CORPORATE PURPOSE REFUNDING BONDS 2001	2,687	31,351	32,250	1,788	4
Subtotal	44,010	256,442	261,773	38,679	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
INTEREST PAID TO DEVELOPER	0			0	6
INTERMUNICIPAL AGREEMENT W/ VILLAGE OF PEWAUKEE	2,172	12,180	12,393	1,959	7
Subtotal	2,172	12,180	12,393	1,959	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	46,182	268,622	274,166	40,638	

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 RECEIVABLE	3,163,544	2
Total (Acct. 124):	3,163,544	
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	325,990	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	325,990	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	526,048	12
Merchandising, jobbing and contract work		13
Other (specify):		
DUE FROM DEVELOPERS AND CONTRACTORS	519,223	14
DUE FROM CITY OF WAUKESHA FOR PRO RATA SHARE OF JOINT		15
WATER INTERCONNECT PROJECT	62,611	16
Total (Acct. 143):	1,107,882	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS, DELINQUENT USER CHARGES AND		17
DELINQUENT INVOICES PLACED ON 2008 TAX ROLL	159,295	18
JOINT CONSTRUCTION PROJECTS PAID FOR BY UTILITY	607,623	19

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)	
Receivables from Municipality (145):		
CITY OPERATING EXPENSES PAID BY UTILITY	10,965	20
Total (Acct. 145):	777,883	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
REVIEW AND PRELIMINARY DESIGN FEES FOR POTENTIAL		23
FUTURE SYSTEM EXPANSION	93,666	24
Total (Acct. 183):	93,666	
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		27
Total (Acct. 186):	0	
Payables to Municipality (233):		
EXPENSES PAID BY CITY ON UTILITY'S BEHALF:		28
EMPLOYEE WAGES AND BENEFITS	118,748	29
OPERATING EXPENSES	30,968	30
JOINT G.O. DEBT PAYMENTS PAID BY CITY	115,636	31
Total (Acct. 233):	265,352	
Other Deferred Credits (253):		
Regulatory Liability	2,287,409	32
NONE		33
Total (Acct. 253):	2,287,409	

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)	8,343,488	0	0	0	8,343,488	1
Materials and Supplies	5,258	0	0	0	5,258	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,535,719	0	0	0	1,535,719	4
Customer Advances for Construction	717,815				717,815	5
Regulatory Liability	2,327,157	0	0	0	2,327,157	6
NONE					0	7
Average Net Rate Base	3,768,055	0	0	0	3,768,055	
Net Operating Income	170,031	0	0	0	170,031	8
Net Operating Income as a percent of						
Average Net Rate Base	4.51%	N/A	N/A	N/A	4.51%	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	2,366,906	0	0	0	2,366,906	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	79,497	0	0	0	79,497	3
Other (specify):						
NONE					0	4
Balance End of Year	2,287,409	0	0	0	2,287,409	

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.

As part of an intermunicipal border agreement, the Utility transferred assets to the City of Waukesha related to assets servicing properties annexed to the City in 2008. Assets transferred included 10,106 lineal feet of water main, 15 water service laterals and 25 hydrants. The remaining net book value of these assets of \$475,298 is reported as a Miscellaneous Debit to Surplus.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,733,735	1,734,473	1
Total Sales of Water	1,733,735	1,734,473	
Other Operating Revenues			
Forfeited Discounts (470)	4,273	4,197	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	5,670	4,123	5
Total Other Operating Revenues	9,943	8,320	
Total Operating Revenues	1,743,678	1,742,793	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	44,437	6,091	6
Pumping Expenses (620-625)	262,090	264,766	7
Water Treatment Expenses (630-635)	126,932	103,579	8
Transmission and Distribution Expenses (640-655)	109,655	135,203	9
Customer Accounts Expenses (901-906)	31,415	26,350	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	304,554	292,475	12
Total Operation and Maintenance Expenses	879,083	828,464	
Other Operating Expenses			
Depreciation Expense (403)	284,461	254,215	13
Amortization Expense (404-407)		0	14
Taxes (408)	410,103	370,963	15
Total Other Operating Expenses	694,564	625,178	
Total Operating Expenses	1,573,647	1,453,642	
NET OPERATING INCOME	170,031	289,151	

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)	14	635	2,544	1
Commercial (460.2)	8	365	2,140	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	22	1,000	4,684	
Metered Sales to General Customers (461)				
Residential (461.1)	2,646	185,396	673,084	5
Commercial (461.2)	387	169,909	407,467	6
Industrial (461.3)	77	25,268	66,775	7
Public Authority (461.4)	8	1,153	3,571	8
Total Metered Sales to General Customers (461)	3,118	381,726	1,150,897	
Private Fire Protection Service (462)	194		60,943	9
Public Fire Protection Service (463)	3,619		517,211	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	6,953	382,726	1,733,735	

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)	1
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)	517,211	3
NONE		4
Total Public Fire Protection Service (463)	517,211	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	4,273	6
Other (specify):		
Total Forfeited Discounts (470)	4,273	
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):		
CHARGES FOR SPECIAL ASSESSMENT LETTERS	5,670	9
Return on net investment in meters charged to sewer department		10
Other (specify):		
Total Other Water Revenues (474)	5,670	

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)		0	1
Purchased Water (601)	3,869	0	2
Operation Supplies and Expenses (602)	5,505	5,424	3
Maintenance of Water Source Plant (605)	35,063	667	* 4
Total Source of Supply Expenses	44,437	6,091	
PUMPING EXPENSES			
Operation Labor (620)	23,042	20,459	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	203,645	196,479	7
Operation Supplies and Expenses (623)	12,575	16,589	8
Maintenance of Pumping Plant (625)	22,828	31,239	* 9
Total Pumping Expenses	262,090	264,766	
WATER TREATMENT EXPENSES			
Operation Labor (630)	9,040	10,120	10
Chemicals (631)	88,126	76,363	11
Operation Supplies and Expenses (632)	15,913	9,166	* 12
Maintenance of Water Treatment Plant (635)	13,853	7,930	* 13
Total Water Treatment Expenses	126,932	103,579	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	49,962	52,864	14
Operation Supplies and Expenses (641)	15,363	34,017	* 15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,106	3,893	16
Maintenance of Mains (651)	22,429	26,607	17
Maintenance of Services (652)	0	0	18
Maintenance of Meters (653)	10,468	9,168	19
Maintenance of Hydrants (654)	10,327	8,654	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	109,655	135,203	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	23,723	17,352	* 22
Accounting and Collecting Labor (902)	0	0	23
Supplies and Expenses (903)	7,692	8,998	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		26
Total Customer Accounts Expenses	31,415	26,350	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	124,352	130,278	28
Office Supplies and Expenses (921)	8,273	3,443	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	49,714	33,712	* 31
Property Insurance (924)	8,595	10,008	32
Injuries and Damages (925)	6,870	4,943	33
Employee Pensions and Benefits (926)	46,579	49,421	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	25,004	18,019	* 36
Transportation Expenses (933)	32,039	38,577	37
Maintenance of General Plant (935)	3,128	4,074	38
Total Administrative and General Expenses	304,554	292,475	
Total Operation and Maintenance Expenses	879,083	828,464	

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.

SOURCE OF SUPPLY EXPENSES

Maintenance of Water Source Plant (605):

There were two significant repairs at the North Avenue Well during 2008; in April for about \$5,500 and another in November 2008 for about \$20,000.

PUMPING EXPENSES

Maintenance of Pumping Equipment (625):

In 2007 the Utility had one major repair for pumping equipment at Well #1.

WATER TREATMENT EXPENSES

Operation Supplies and Expense (632):

In 2008 the DNR required the Utility to do more testing this year for radium levels in their water.

Maintenance of Water Treatment Equipment (635):

The Utility experienced chronic sodium silicate pump problems at Well #1.

TRANSMISSION AND DISTRIBUTION EXPENSES

Operation Supplies and Expense (641):

The decrease of \$18,654 was due primarily twofold: 1) In 2008 there was a large decrease in Diggers Hotline expense due to the large decline in construction projects and 2) Meter exchange/changes continue to be hampered by the lack of response to meter change requests.

CUSTOMER ACCOUNTS EXPENSES

Meter Reading Labor (901):

The first quarter billing cycle was difficult, problems with reading meters and accuracy problems with the terrible weather. The Utility was also short one employee during this period. Lastly, the Utility settled the Union contract during this period. Employees received retroactive pay (2007 - 2008) late in the year.

ADMINISTRATIVE AND GENERAL EXPENSES

Outside Services Employed (923):

The Utility employed its engineering firm to assist in resolving several problems with the telemetry control system used for monitoring its wells.

Miscellaneous General Expenses (930):

The Utility purchased various items for the office in 2008; i.e. new file cabinets, none of which was considered capitalizable.

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	100% TO WATER UTILITY	390,896	352,211	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		390,896	352,211	
Social Security	BASED UPON ACTUAL WAGES	17,596	17,125	3
PSC Remainder Assessment	100% TO WATER UTILITY	1,611	1,627	4
Other (specify): NONE			0	5
Total tax expense		410,103	370,963	

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		0.174041				3
County tax rate	mills		1.833684				4
Local tax rate	mills		2.529295				5
School tax rate	mills		9.241966				6
Voc. school tax rate	mills		1.134097				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		14.913083				10
Less: state credit	mills		1.696782				11
Net tax rate	mills		13.216301				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.529295				14
Combined School Tax Rate	mills		10.376063				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		12.905358				17
Total Tax Rate	mills		14.913083				18
Ratio of Local and School Tax to Total	dec.		0.865372				19
Total tax net of state credit	mills		13.216301				20
Net Local and School Tax Rate	mills		11.437011				21
Utility Plant, Jan. 1	\$	35,000,164	35,000,164				22
Materials & Supplies	\$	4,381	4,381				23
Subtotal	\$	35,004,545	35,004,545				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	35,004,545	35,004,545				26
Assessment Ratio	dec.		0.976393				27
Assessed Value	\$	34,178,193	34,178,193				28
Net Local & School Rate	mills		11.437011				29
Tax Equiv. Computed for Current Year	\$	390,896	390,896				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	390,896					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)	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)	880,960				880,960	8
Supply Mains (316)	176,607				176,607	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	1,057,567	0	0	0	1,057,567	
PUMPING PLANT						
Land and Land Rights (320)	220,552	149,835			370,387	* 11
Structures and Improvements (321)	2,202,319	364			2,202,683	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	914,130	36,320	19,870		930,580	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	149,569				149,569	16
Total Pumping Plant	3,486,570	186,519	19,870	0	3,653,219	
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)	340,861	119			340,980	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
Total Water Treatment Plant	340,861	119	0	0	340,980	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	16,495				16,495	24
Transmission and Distribution Mains (343)	1,746,927	490,635			2,237,562	25
Services (345)	95,928	51,307			147,235	* 26
Meters (346)	440,397	24,345	5,582		459,160	27
Hydrants (348)	196,451	77,147	6,000		267,598	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	2,496,198	643,434	11,582	0	3,128,050	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	49,765				49,765	32
Computer Equipment (391.1)	50,211				50,211	33
Transportation Equipment (392)	165,768	30,477	23,627		172,618	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)	175				175	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	195,608				195,608	40
Miscellaneous Equipment (398)	98,030				98,030	41
Total General Plant	559,557	30,477	23,627	0	566,407	
Total utility plant in service directly assignable	7,940,753	860,549	55,079	0	8,746,223	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	7,940,753	860,549	55,079	0	8,746,223	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Land and Land Rights (320):

The Utility purchased land in 2008 for a future well site.

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)	701,190				701,190	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	701,190	0	0	0	701,190	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	2,116,868				2,116,868	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	2,116,868	0	0	0	2,116,868	
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)	1,411,759				1,411,759	24
Transmission and Distribution Mains (343)	17,537,158	285,143		(522,289)	17,300,012	25
Services (345)	2,812,388	4,566		(20,527)	2,796,427	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)	2,213,628	20,166		(49,904)	2,183,890	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	23,974,933	309,875	0	(592,720)	23,692,088	
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)	10,630				10,630	41
Total General Plant	10,630	0	0	0	10,630	
Total utility plant in service directly assignable	26,803,621	309,875	0	(592,720)	26,520,776	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	26,803,621	309,875	0	(592,720)	26,520,776	

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

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

If Adjustments for any account are nonzero, please explain.

Transmission and Distribution Mains (343)

Services (345)

Hydrants (348)

As part of a border agreement with the City of Waukesha, assets related to annexed properties were transferred to the City in 2008. These included 10,106 lineal feet of water main, 15 water service laterals and 25 hydrants.

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			31,430	31,430	1
February			32,068	32,068	2
March			34,373	34,373	3
April			34,857	34,857	4
May			42,889	42,889	5
June			43,195	43,195	6
July			51,899	51,899	7
August			61,126	61,126	8
September			45,506	45,506	9
October			36,733	36,733	10
November			30,395	30,395	11
December	1,951		28,177	30,128	12
Total annual pumpage	1,951	0	472,648	474,599	

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):	474,599	1
Less: Gallons (000's) used in the treatment process:	10,940	2
Subtotal: Gallons (000's) entering distribution system:	463,659	3
Less: Gallons (000's) sold:	382,726	4
Gallons (000's) entering distribution system but not sold:	80,933	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	10,769	7
Gallons (000's) used for fire protection:	1,556	8
Gallons (000's) used to prevent freezing of distribution system:	0	9
Gallons (000's) used for other system uses:	1,124	10
Subtotal Estimated Usage:	13,449	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	0	13
Gallons (000's) lost due to service leaks or breaks:	979	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	60	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	66,445	17
Subtotal of Estimated Losses:	67,484	18
Percentage of water entering distribution system sold:	83%	19
Percentage of unaccounted for water:	14%	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.)	2,533	22
Date of maximum: 09/01/2008		23
Cause of maximum: Hot holiday weekend		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	850	25
Date of minimum: 11/27/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,990,000	27
If water is purchased:		28
Vendor Name: CITY OF WAUKESHA		29
Point of Delivery: GOLF ROAD METER STATION		30
What percentage of purchased water is surface water? 0%		31
Number of main breaks repaired this year:	0	32
Number of service breaks repaired this year:	4	33
Population served (estimate the number of individuals served):		34
Inside municipality?	11,100	35
Outside municipality?	6	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)	
WELL-N20 W22040 NORTH AVE	KW 576	340	16	711,360	No	1
WELL-N20 W22040 NORTH AVE	LK 033	1,415	17	1,344,960	No	2
WELL-N22 W26312 DEERHAVEN RD	KW 578	1,180	16	921,600	No	3
WELL-N31 W22610 GREEN RD	BH 443	1,075	12	669,600	Yes	4
WELL-W226 N930 NORTHMOUND	FN 814	1,000	10	676,800	Yes	5
WELL-W239 N2240 PEWAUKEE RD	AY 366	340	16	540,000	Yes	6
WELL-W239 N2240 PEWAUKEE RD	TQ 317	1,344	15	972,000	Yes	7
WELL-W240 N3065 PEWAUKEE RD	BH 442	1,200	12	597,600	Yes	8
WELL-W272 N2548 APPLETREE LN	AX 416	182	8	83,520	Yes	9
WELL-W272 N2548 APPLETREE LN	BO 775	1,248	10	256,320	Yes	10

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	#1	#2 - W	#2 SP1	1
Location	BH 442	BH 443	BH 443	2
Purpose	P	P	B	3
Destination	D	R	D	4
Pump Manufacturer	GRWNFOS	BYRON-JACKSON	AURORA	5
Year Installed	2000	2000	1982	6
Type	SUBMERSIBLE	SUBMERSIBLE	CENTRIFUGAL	7
Actual Capacity (gpm)	410	500	760	8
Pump Motor or Standby Engine Mfr	FRANKLIN	BYRON-JACKSON	U.S. ELECTRIC	10
Year Installed	2006	1990	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	125	60	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 SP2	#3 DW	#3 SP1	15
Location	BH 443	LK 033	KW 576	16
Purpose	B	P	B	17
Destination	D	R	D	18
Pump Manufacturer	AURORA	GOULDS	AURORA	19
Year Installed	1982	2005	1992	20
Type	CENTRIFUGAL	SUBMERSIBLE	CENTRIFUGAL	21
Actual Capacity (gpm)	603	875	750	22
Pump Motor or Standby Engine Mfr	U S ELECTRIC	BYRON JACKSON	MARATHON	24
Year Installed	1982	2005	1992	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	60	200	60	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3 SP2	#3 SW	#4 G	1
Location	KW 576	KW 576	AY 366	2
Purpose	B	P	S	3
Destination	D	R	R D	4
Pump Manufacturer	AURORA	GOULDS	ONAN	5
Year Installed	1992	2001	2005	6
Type	CENTRIFUGAL	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	750	500	350	8
Pump Motor or Standby Engine Mfr	MARATHON	G.E.	ONAN	9 10
Year Installed	1992	1994	2005	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	60	50	195	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 SP1	#4 SPI	#4 SW	15
Location	TQ 317	TQ 317	AY 366	16
Purpose	B	B	P	17
Destination	D	D	D	18
Pump Manufacturer	GOULDS	GOULDS	GRUNDFOS	19
Year Installed	2005	2005	2002	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	21
Actual Capacity (gpm)	750	750	350	22
Pump Motor or Standby Engine Mfr	GE	GE	FRANKLIN	23 24
Year Installed	2005	2005	2002	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	50	50	40	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5 AP	#5 SP1	#5 SP2	1
Location	FN 814	FN 814	FN 814	2
Purpose	B S	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	5
Year Installed	1993	1993	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,500	254	254	8
Pump Motor or Standby Engine Mfr	FORD	U.S. ELECTRIC	U.S. ELECTRIC	9
Year Installed	1993	1993	1993	10
Type	NATURAL GAS	ELECTRIC	ELECTRIC	11
Horsepower	125	25	25	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5 W	H#1 - DW	H#1 G	15
Location	FN 814	B0 775	BO 775	16
Purpose	P	P	S	17
Destination	R	R	D	18
Pump Manufacturer	GOULDS	GOULDS	GOULDS	19
Year Installed	1993	2004	1989	20
Type	VERTICAL TURBINE	SUBMERSIBLE		21
Actual Capacity (gpm)	400	150	150	22
Pump Motor or Standby Engine Mfr	U.S. MOTORS	FRANKLIN	FORD	23
Year Installed	2006	1989	1989	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	75	25	25	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	H#1 SP1	H#1 SP2	H#1 SW	1
Location	BO 775	BO 775	AX 416	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	FAIRBANKS MFG	FAIRBANKS MFG	GOULDS	5
Year Installed	1989	1989	2001	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	526	460	50	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	FRANKLIN	9 10
Year Installed	1989	1989	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	3	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	H#2	H#2 G	W	15
Location	KW 578	KW 578	KW 576	16
Purpose	P	S	S	17
Destination	D	D	R D	18
Pump Manufacturer	GOULDS	GOULDS	ONAN	19
Year Installed	1997	1997	2000	20
Type	SUBMERSIBLE	SUBMERSIBLE	VERTICAL TURBINE	21
Actual Capacity (gpm)	580	580	400	22
Pump Motor or Standby Engine Mfr	EXODYNE	KOHLER	GE	23 24
Year Installed	2005	1997	1994	25
Type	ELECTRIC	DIESEL	DIESEL	26
Horsepower	150	150	380	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	X			1
Location	TQ 317			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	GOULDS			5
Year Installed	2006			6
Type	SUBMERSIBLE			7
Actual Capacity (gpm)	600			8
Pump Motor or Standby Engine Mfr	INDAR			10
Year Installed	2008			11
Type	ELECTRIC			12
Horsepower	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	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3 4
Year constructed	1974	1982	1989	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	158	0	0	9 10
Total capacity in gallons (actual)	250,000	300,000	70,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	POWDER	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.6690	0.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	N	N	N	26 27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	4	5	6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3 4
Year constructed	1989	1992	1993	5 6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	79	0	0	9 10
Total capacity in gallons (actual)	650,000	233,000	200,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
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	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	N	N	N	26 27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	7		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	2005		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons (actual)	188,800		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	6.000	13,152				13,152	1
P	D	6.000	38,471	100			38,571	2
P	S	6.000	25				25	3
M	D	8.000	12,716			(2,718)	9,998	* 4
M	S	8.000	75				75	5
P	D	8.000	164,806	2,225			167,031	6
P	S	8.000	169				169	7
P	D	10.000	8,743			(1,439)	7,304	* 8
P	S	10.000	51				51	9
M	D	12.000	15,681			(4,346)	11,335	* 10
M	S	12.000	535				535	11
P	D	12.000	161,615	4,083			165,698	12
P	S	12.000	1,890				1,890	13
M	D	16.000	3,419			(1,603)	1,816	* 14
P	D	16.000	121				121	15
Total Within Municipality			421,469	6,408	0	(10,106)	417,771	
Total Utility			421,469	6,408	0	(10,106)	417,771	

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.

Watermains installed in new subdivisions are installed and paid for by the developer of the subdivision. Watermain extensions installed by the Utility are assessed to the benefiting property owners for the actual cost of the watermain extensions. Assessments are payable in full or in installments over ten years. Interest is charged on assessments paid in installments at a rate of .5% over the cost of funds used to finance the project. Property owners electing not to hook up to the system are eligible to defer their assessments until the time of their connection to the system.

Explain all reported Adjustments.

As part of a border agreement with the City of Waukesha, assets related to annexed properties were transferred to the City in 2008 including 10,106 lineal feet of water main extensions.

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	1.000	1,762			(12)	1,750	70	*
P	1.000	84				84	30	2
P	1.250	510	14			524	508	3
M	1.250	142				142	25	4
M	1.500	289			(2)	287	26	*
P	1.500	1				1	0	6
P	2.000	42				42	31	7
M	2.000	253			(1)	252	24	*
M	3.000	1				1	0	9
P	4.000	7				7	0	10
P	6.000	49	1			50	5	11
P	8.000	10	1			11	4	12
P	10.000	2				2	0	13
M	10.000	5				5	0	14
Total Utility		3,157	16	0	(15)	3,158	723	

WATER SERVICES

Water Services (Page W-20)

Explain all reported Adjustments.

As part of a border agreement with the City of Waukesha, assets related to annexed properties were transferred to the City in 2008 including 15 water service laterals.

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

Extensions of new services constructed by the Utility are assessed against the benefiting property. The average actual cost of service laterals is included with the watermain extension assessments. Charges for service laterals installed independently of a watermain extension project are assessed against the benefiting property at the following rates:

Size 3/4" to 1" Lesser of actual cost or \$750

Size greater than 1" Actual cost of lateral installation

During 2008 local developers installed 2 service lateral extensions and subsequently donated them to the Utility. The services have been recorded at estimated actual costs of \$4,248.

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	2,757	160	55		2,862	0	1
1.000	249		10		239	0	2
1.500	80	1	2		79	14	3
2.000	73	3	0		76	17	4
3.000	15		1		14	13	5
4.000	4		0		4	1	6
Total:	3,178	164	68	0	3,274	45	

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	2,645	80	19	3	115	0	2,862	1
1.000	16	179	24	2	18	0	239	2
1.500	1	61	13	2	2	0	79	3
2.000	0	57	10	2	7	0	76	4
3.000	0	9	5	0	0	0	14	5
4.000	0	3	1	0	0	0	4	6
Total:	2,662	389	72	9	142	0	3,274	

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.

No. The Utility is continuing to investigate the upgrading of well meters to newer technologies that may be available.

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	1,035	16	2	(25)	1,024	* 2
Total Fire Hydrants	1,035	16	2	(25)	1,024	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	1,024	*
Number of distribution system valves end of year:	2,015	
Number of distribution valves operated during year:	470	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

Hydrant valve testing was limited in 2008 due to a lower staffing level (1 position was vacated in January 2008 and the replacement was not found until August 2008), we were unable to devote the substantial amount of time it takes to conduct the valve exercising program. It is our intention to increase testing in 2009.

Explain all reported Adjustments.

As part of a border agreement with the City of Waukesha, assets related to annexed properties were transferred to the Waukesha in 2008 and included 25 hydrants.
