



3015 (02-05-09)

ANNUAL REPORT

OF

Name: MARSHALL WATER AND SEWER

Principal Office: 130 SOUTH PARDEE STREET
P.O. BOX 45
MARSHALL, WI 53559

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 SUSAN PECK of
(Person responsible for accounts)
MARSHALL WATER AND SEWER, 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) 03/12/2008
(Date)

CLERK
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Marshall Water and Sewer Department
Marshall, 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 Marshall Water and Sewer Department, an enterprise fund of the Village of Marshall 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. 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
February 12, 2009

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MARSHALL WATER AND SEWER

Utility Address: 130 SOUTH PARDEE STREET
P.O. BOX 45
MARSHALL, WI 53559

When was utility organized? 1/1/1941

Report any change in name:

Effective Date:

Utility Web Site: www.marshall-wi.com

Utility employee in charge of correspondence concerning this report:

Name: SUSAN A PECK

Title: CLERK/TREASURER

Office Address:

130 SOUTH PARDEE STREET
P.O. BOX 45
MARSHALL, WI 53559-0045

Telephone: (608) 655 - 4017

Fax Number: (608) 655 - 4273

Email Address: speck@marshall-wi.com

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

Name: BETHANY RYERS

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW KRAUSE & COMPANY LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-5798

Telephone: (608) 240 - 2382

Fax Number: (608) 249 - 8532

Email Address: bryers@virchowkrause.com

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

Name: NANCY J. LENZ

Title: VILLAGE PRESIDENT

Office Address:

130 S PARDEE STREET
P.O. BOX 45
MARSHALL, WI 53559

Telephone: (608) 655 - 4017

Fax Number: (608) 655 - 4273

Email Address: villagepresident@marshall-wi.com

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

YES

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

Name:

Title:

Office Address: VIRCHOW KRAUSE & COMPANY LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2382

Fax Number: (608) 249 - 8532

Email Address: bryers@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2008

Period covered by most recent audit: 2008

Names and titles of utility management including manager or superintendent:

Name: SUSAN A PECK

Title: CLERK/TREASURER

Office Address:

130 SOUTH PARDEE STREET
P.O. BOX 45
MARSHALL, WI 53559-0045

Telephone: (608) 655 - 4017 EXT 203

Fax Number: (608) 655 - 4273

Email Address: suepeck@marshall-wi.com

Name of utility commission/committee: MARSHALL VILLAGE BOARD

Names of members of utility commission/committee:

- JOSH BINDL, TRUSTEE
- CHAD DIEDRICK, TRUSTEE
- ROBERT HOFMEISTER, TRUSTEE
- COLLEEN HOUTAKKER, TRUSTEE
- NANCY J LENZ, VILLAGE PRESIDENT
- DONALD MORRITZ, TRUSTEE
- JEFF STRANSKY, TRUSTEE

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? YES

Date of Ordinance: 5/23/1952

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)	460,829	462,418	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	207,098	204,558	2
Depreciation Expense (403)	73,821	69,763	3
Amortization Expense (404-407)	0		4
Taxes (408)	83,845	74,631	5
Total Operating Expenses	364,764	348,952	
Net Operating Income	96,065	113,466	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	96,065	113,466	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	155,115	165,252	10
Miscellaneous Nonoperating Income (421)	98,802	37,547	11
Total Other Income	253,917	202,799	
Total Income	349,982	316,265	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(9,620)	(9,620)	12
Other Income Deductions (426)	29,336	28,863	13
Total Miscellaneous Income Deductions	19,716	19,243	
Income Before Interest Charges	330,266	297,022	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	227,062	157,591	14
Amortization of Debt Discount and Expense (428)	5,823	2,889	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	232,885	160,480	
Net Income	97,381	136,542	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,606,617	6,470,075	20
Balance Transferred from Income (433)	97,381	136,542	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		25
Total Unappropriated Earned Surplus End of Year (216)	6,703,998	6,606,617	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	460,829	0	460,829	1
Total (Acct. 400):	460,829	0	460,829	
Operation and Maintenance Expense (401-402):				
Derived	207,098	0	207,098	2
Total (Acct. 401-402):	207,098	0	207,098	
Depreciation Expense (403):				
Derived	73,821	0	73,821	3
Total (Acct. 403):	73,821	0	73,821	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	83,845	0	83,845	5
Total (Acct. 408):	83,845	0	83,845	
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:	96,065	0	96,065	
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):				
INVESTMENT INCOME	155,115		155,115	11
Total (Acct. 419):	155,115	0	155,115	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	12
CONTRIBUTED PLANT - SEWER	73,403	0	73,403	13
SEWER CONNECTION FEES	21,083	0	21,083	14

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
INCOME FROM NONREGULATED SEWER UTILITY	4,316		4,316	15
Total (Acct. 421):	98,802	0	98,802	
TOTAL OTHER INCOME:	253,917	0	253,917	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(9,620)	0	(9,620)	16
NONE			0	17
Total (Acct. 425):	(9,620)	0	(9,620)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	28,817	28,817	18
LOSS ON SALE OF ASSET	519		519	19
Total (Acct. 426):	519	28,817	29,336	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(9,101)	28,817	19,716	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	227,062	0	227,062	20
Total (Acct. 427):	227,062	0	227,062	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT ISSUANCE COSTS	5,823		5,823	21
Total (Acct. 428):	5,823	0	5,823	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	232,885	0	232,885	
NET INCOME:	126,198	(28,817)	97,381	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,263,101	3,343,516	6,606,617	26
Total (Acct. 216):	3,263,101	3,343,516	6,606,617	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	126,198	(28,817)	97,381	27
Total (Acct. 433):	126,198	(28,817)	97,381	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,389,299	3,314,699	6,703,998	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
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	460,829	0	0	0	460,829	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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	460,829	0	0	0	460,829	

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	1.7	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)	4,952,707	4,850,859	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	847,310	771,623	2
Net Utility Plant	4,105,397	4,079,236	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	11,054,228	10,816,521	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,020,476	2,725,037	4
Net Nonutility Property	8,033,752	8,091,484	
Investment in Municipality (123)	1,218,964	1,337,233	5
Other Investments (124)	325,493	317,608	6
Sinking Funds (125)	1,823,816	2,174,378	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	11,402,025	11,920,703	
CURRENT AND ACCRUED ASSETS			
Cash (131)	8,390	3,035	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	821,608	301,146	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	97,314	108,906	15
Other Accounts Receivable (143)	12,335	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	32,316	360,007	18
Plant Materials and Operating Supplies (154)	0	0	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	971,963	773,094	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	44,538	50,362	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	45,254	4,688	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	89,792	55,050	
Total Assets and Other Debits	16,569,177	16,828,083	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,014,832	3,014,832	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	6,703,998	6,606,617	35
Total Proprietary Capital	9,718,830	9,621,449	
LONG-TERM DEBT			
Bonds (221)	5,663,902	6,128,052	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	760,000	760,000	38
Total Long-Term Debt	6,423,902	6,888,052	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	48,849	57,441	40
Payables to Municipality (233)	28,641	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	146,307	68,956	43
Interest Accrued (237)	48,071	25,526	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	10,278	12,740	46
Total Current and Accrued Liabilities	282,146	164,663	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	144,299	153,919	49
Total Deferred Credits	144,299	153,919	
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	16,569,177	16,828,083	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	4,850,859	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)	3,220,994	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,648,408	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	83,305				6
Construction Work in Progress (107)					7
Total Utility Plant	4,952,707	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)	499,131	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	348,179	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	847,310	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	4,105,397	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)	446,001				446,001	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	73,821				73,821	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,689				5,689	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	9,099				9,099	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	88,609	0	0	0	88,609	16
Debits during year						17
Book cost of plant retired	35,479				35,479	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	35,479	0	0	0	35,479	25
Balance end of year (111.1)	499,131	0	0	0	499,131	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)	325,622				325,622	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	28,817				28,817	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	28,817	0	0	0	28,817	16
Debits during year						17
Book cost of plant retired	6,260				6,260	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	6,260	0	0	0	6,260	25
Balance end of year (111.2)	348,179	0	0	0	348,179	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	10,616,830	259,814	29,599	10,847,045	1
CONSTRUCTION WORK IN PROGRESS	0			0	2
Property held for future use	199,691	7,492		207,183	3
Total Nonutility Property (121)	10,816,521	267,306	29,599	11,054,228	
Less accum. prov. depr. & amort. (122)	2,725,037	325,038	29,599	3,020,476	4
 Net Nonutility Property	 8,091,484	 (57,732)	 0	 8,033,752	

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	1
Water utility (154)		0	2
Sewer utility (154)		0	3
Heating utility (154)			4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)			8
Total Materials and Supplies	0	0	

**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)				
2002 WATER REVENUE BONDS	2,131	428	6,389	1
2007 SEWER GENERAL OBLIGATION BONDS	716	428	6,441	2
2007 WATER REVENUE BONDS	2,997	428	31,708	3
Total			44,538	
Unamortized premium on debt (251)				
NONE				4
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	3,014,832	1
Changes during year (explain):		
NONE	0	2
Balance end of year	3,014,832	

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)	
97 SEWER REVENUE BONDS-CLEAN WATER FUND	08/27/1997	05/01/2017	3.07%	3,474,986	1
98 SEWER REVENUE BONDS-CLEAN WATER FUND	11/04/1998	05/01/2018	2.63%	678,916	2
02 WATER REVENUE BONDS	07/01/2002	11/01/2011	3.92%	245,000	3
07 WATER REVENUE BONDS	12/27/2007	11/01/2022	3.48%	1,265,000	4
Total Bonds (Account 221):				5,663,902	

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)					
2007 SEWER GENERAL OBLIGATION BONDS	12/27/2007	03/01/2017	3.57%	760,000	2
Total for Account 224				760,000	
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	68,956	1
Accruals:		
Charged water department expense	83,845	2
Charged electric department expense		3
Charged sewer department expense	1,560	4
Other (explain):		
NONE		5
Total Accruals and other credits	85,405	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	7,666	7
PSC Remainder Assessment	388	8
Other (explain):		
NONE		9
Total payments and other debits	8,054	
Balance end of year	146,307	

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)					
2007 WATER REVENUE BONDS		57,287	41,074	16,213	1
2002 WATER REVENUE BONDS	2,645	12,446	13,348	1,743	2
1998 CLEAN WATER FUND	3,245	18,440	18,697	2,988	3
1997 CLEAN WATER FUND	19,636	110,997	112,701	17,932	4
Subtotal	25,526	199,170	185,820	38,876	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
2007 SEWER GENERAL OBLIGATION DEBT	0	27,892	18,697	9,195	6
Subtotal	0	27,892	18,697	9,195	
Notes Payable (231)					
None	0			0	7
Subtotal	0	0	0	0	
Total	25,526	227,062	204,517	48,071	

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):		
RECEIVABLE FROM TIF	1,218,964	1
Total (Acct. 123):	1,218,964	
Other Investments (124):		
CONNECTION FEE INVESTMENT	325,493	2
Total (Acct. 124):	325,493	
Sinking Funds (125):		
RESERVE ACCOUNT	64,321	3
REDEMPTION ACCOUNT	349,808	4
REPLACEMENT ACCOUNT	371,856	5
TEMPORARY INVESTMENTS	255,598	6
CONSTRUCTION ACCOUNT	782,233	7
Total (Acct. 125):	1,823,816	
Depreciation Fund (126):		
NONE		8
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		9
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	39,114	12
Electric		13
Sewer (Regulated)		14
Other (specify):		
SEWER (UNREGULATED)	58,200	15
Total (Acct. 142):	97,314	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16
Merchandising, jobbing and contract work		17
Other (specify):		
RECEIVABLE FROM THE SALE OF TRUCK	12,335	18
Total (Acct. 143):	12,335	

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):		
PUBLIC FIRE PROTECTION	32,316	19
Total (Acct. 145):	32,316	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
WELL ENGINEERING	45,254	22
Total (Acct. 183):	45,254	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO TIF FOR SHORELINE RESTORATION PROJECT	15,000	26
UTILITY PORTION OF PAYROLL AND INSURANCE	13,641	27
Total (Acct. 233):	28,641	
Other Deferred Credits (253):		
Regulatory Liability	144,299	28
NONE		29
Total (Acct. 253):	144,299	

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 \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

145- done

233- 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)	3,166,939	0	0	0	3,166,939	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	472,566	0	0	0	472,566	4
Customer Advances for Construction					0	5
Regulatory Liability	149,109	0	0	0	149,109	6
NONE					0	7
Average Net Rate Base	2,545,264	0	0	0	2,545,264	
Net Operating Income	96,065	0	0	0	96,065	8
Net Operating Income as a percent of						
Average Net Rate Base	3.77%	N/A	N/A	N/A	3.77%	

**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	153,919	0	0	0	153,919	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	9,620	0	0	0	9,620	3
Other (specify):					0	4
Balance End of Year	144,299	0	0	0	144,299	

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)	434,384	438,311	1
Total Sales of Water	434,384	438,311	
Other Operating Revenues			
Forfeited Discounts (470)	3,350	3,095	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	23,095	21,012	5
Total Other Operating Revenues	26,445	24,107	
Total Operating Revenues	460,829	462,418	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	113,533	118,818	6
General Operating Expenses (680-691)	93,565	85,740	7
Total Operation and Maintenance Expenses	207,098	204,558	
Other Operating Expenses			
Depreciation Expense (403)	73,821	69,763	8
Amortization Expense (404-407)			9
Taxes (408)	83,845	74,631	10
Total Other Operating Expenses	157,666	144,394	
Total Operating Expenses	364,764	348,952	
NET OPERATING INCOME	96,065	113,466	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)	1	100	206	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	1	100	206	
Metered Sales to General Customers (461)				
Residential (461.1)	1,014	48,189	191,010	5
Commercial (461.2)	81	33,720	68,442	6
Industrial (461.3)	9	387	1,542	7
Public Authority (461.4)	16	1,914	6,710	8
Total Metered Sales to General Customers (461)	1,120	84,210	267,704	
Private Fire Protection Service (462)	1		900	9
Public Fire Protection Service (463)	1,089		165,574	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	2,211	84,310	434,384	

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)	165,574	3
NONE		4
Total Public Fire Protection Service (463)	165,574	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	3,350	6
Other (specify):		
Total Forfeited Discounts (470)	3,350	
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):		
PERMITS, RECONNECTIONS, MISC.	3,895	9
RENTS FROM WATER TOWER	13,023	10
Return on net investment in meters charged to sewer department	6,177	11
Other (specify):		
Total Other Water Revenues (474)	23,095	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$2,000, 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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	69,572	52,560	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	15,017	15,401	3
Chemicals (630)	9,073	9,595	4
Supplies and Expenses (640)	3,765	4,221	5
Repairs of Water Plant (650)	11,079	34,819	6
Transportation Expenses (660)	5,027	2,222	7
Total Plant Operation and Maintenance Expenses	113,533	118,818	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	26,775	31,407	8
Office Supplies and Expenses (681)	9,358	11,377	9
Outside Services Employed (682)	11,732	10,824	10
Insurance Expense (684)	6,965	8,552	11
Employees Pensions and Benefits (686)	22,000	18,091	12
Regulatory Commission Expenses (688)	5,023	0	13
Miscellaneous General Expenses (689)	11,712	5,489	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	93,565	85,740	
Total Operation and Maintenance Expenses	207,098	204,558	

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 30%, but not less \$2,000, please explain.

600- New full-time employee hired in 2008.

650- Increased repairs for well #7 in 2008.

660- Increase in gas prices in 2008.

688- Water and sewer rate study performed in 2008.

689- Increase primarily due to supplies purchased during 2008 to assist in flooding damages.

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		77,351	68,956	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,560	1,455	2
Net property tax equivalent		75,791	67,501	
Social Security		7,666	6,616	3
PSC Remainder Assessment		388	514	4
Other (specify): NONE			0	5
Total tax expense		83,845	74,631	

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			Dane				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.175000				2
County tax rate	mills		2.445000				3
Local tax rate	mills		6.353000				4
School tax rate	mills		10.136000				5
Voc. school tax rate	mills		1.251000				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		20.360000				9
Less: state credit	mills		1.452000				10
Net tax rate	mills		18.908000				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.353000				12
Combined School Tax Rate	mills		11.387000				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		17.740000				15
Total Tax Rate	mills		20.360000				16
Ratio of Local and School Tax to Total	dec.		0.871316				17
Total tax net of state credit	mills		18.908000				18
Net Local and School Tax Rate	mills		16.474849				19
Utility Plant, Jan. 1	\$	4,850,859	4,850,859				20
Materials & Supplies	\$	0	0				21
Subtotal	\$	4,850,859	4,850,859				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	4,850,859	4,850,859				24
Assessment Ratio	dec.		0.967887				25
Assessed Value	\$	4,695,083	4,695,083				26
Net Local & School Rate	mills		16.474849				27
Tax Equiv. Computed for Current Year	\$	77,351	77,351				28
Tax Equivalent per 1994 PSC Report	\$	38,135					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	77,351					31
Footnotes							32

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)	14,200				14,200	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)	25,637				25,637	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	39,837	0	0	0	39,837	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	29,772				29,772	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	80,985				80,985	14
Diesel Pumping Equipment (326)	13,766				13,766	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	124,523	0	0	0	124,523	
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)	3,809				3,809	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	3,809	0	0	0	3,809	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	21,937				21,937	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	462,722				462,722	24
Transmission and Distribution Mains (343)	1,501,093	59,095	7,005		1,553,183	25
Services (345)	454,578	16,711	605		470,684	26
Meters (346)	195,672	39,221	16,854		218,039	27
Hydrants (348)	173,812	26,871	520		200,163	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	2,809,814	141,898	24,984	0	2,926,728	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	3,053				3,053	32
Computer Equipment (391.1)	14,247				14,247	33
Transportation Equipment (392)	76,140		10,495		65,645	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)	41,461	1,691			43,152	41
Total General Plant	134,901	1,691	10,495	0	126,097	
Total utility plant in service directly assignable	3,112,884	143,589	35,479	0	3,220,994	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,112,884	143,589	35,479	0	3,220,994	

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

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

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$10,000, please explain.

392- Retirement of utility vehicle in 2008.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,124,542		5,285		1,119,257	25
Services (345)	368,759		495		368,264	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)	161,367		480		160,887	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,654,668	0	6,260	0	1,648,408	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,654,668	0	6,260	0	1,648,408	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,654,668	0	6,260	0	1,648,408	

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			8,118	8,118	1
February			7,697	7,697	2
March			7,987	7,987	3
April			7,616	7,616	4
May			8,268	8,268	5
June			7,573	7,573	6
July			8,176	8,176	7
August			8,290	8,290	8
September			7,527	7,527	9
October			7,651	7,651	10
November			7,149	7,149	11
December			7,508	7,508	12
Total annual pumpage	0	0	93,560	93,560	

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):	93,560	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	93,560	3
Less: Gallons (000's) sold:	84,310	4
Gallons (000's) entering distribution system but not sold:	9,250	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,030	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:	218	9
Gallons (000's) used for other system uses:	727	10
Subtotal Estimated Usage:	1,975	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		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:	7,275	17
Subtotal of Estimated Losses:	7,275	18
Percentage of water entering distribution system sold:	90%	19
Percentage of unaccounted for water:	8%	20
If more than 25%, indicate causes:		21
		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	535	28
Date of maximum: 11/21/2008		29
Cause of maximum: Flushing hydrants and mains		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	43	33
Date of minimum: 06/09/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	130,070	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	0	40
Number of service breaks repaired this year:	0	41
Population served (estimate the number of individuals served):		42
Inside municipality?	3,682	43
Outside municipality?		44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HUBBELL	1	371	14	501,120	Yes	1
PORTER	2	800	16	720,000	Yes	2

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	1
Location	HUBBELL STREET	PORTER STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NEW	USEM	5
Year Installed	1999	2007	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	325	500	8
Pump Motor or Standby Engine Mfr	G.E.	USEM	9
Year Installed	1989	2007	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	40	40	12
Footnotes			13
			14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1989		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	158		6
Total capacity in gallons (actual)	300,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.1200		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	3.000	300				300	1
M	D	4.000	1,022				1,022	2
M	D	6.000	40,804	126	126		40,804	3
M	D	8.000	27,061	1,103	1,103		27,061	4
M	D	10.000	9,023				9,023	5
M	D	12.000	8,456				8,456	6
Total Within Municipality			86,666	1,229	1,229	0	86,666	
Total Utility			86,666	1,229	1,229	0	86,666	

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.

All main additions were financed by the utility in 2008 for the Farnham Street replacement project.

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	0.750	320				320		1
M	1.000	654	9	9		654	34	2
M	1.250	1				1		3
M	1.500	21				21		4
M	2.000	20	1	1		20		5
M	3.000	2				2		6
M	4.000	2				2		7
M	6.000	1				1		8
Total Utility		1,021	10	10	0	1,021	34	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,104	150	153	36	1,137	2	1
1.000	23		1	4	26	0	2
1.250	0				0	0	3
1.500	10		2	3	11	1	4
2.000	8		1		7	1	5
3.000	4				4	2	6
6.000	2				2	1	7
8.000	1				1	0	8
Total:	1,152	150	157	43	1,188	7	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,036	55	9	7	0	30	1,137	1
1.000	0	21	0	1	0	4	26	2
1.250	0	0	0	0	0	0	0	3
1.500	0	6	0	2	1	2	11	4
2.000	0	2	0	4	1	0	7	5
3.000	0	0	0	4	0	0	4	6
6.000	0	1	0	0	1	0	2	7
8.000	0	0	0	0	1	0	1	8
Total:	1,036	85	9	18	4	36	1,188	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjustments are used to get total numbers to actual.

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.

Station meters are being tested every two years.

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	163	3	1		165	2
Total Fire Hydrants	163	3	1	0	165	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	163
Number of distribution system valves end of year:	257
Number of distribution valves operated during year:	257