



3015 (02-05-09)

ANNUAL REPORT

OF

Name: WINDSOR SANITARY DISTRICT NO. 1

Principal Office: 6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

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: WINDSOR SANITARY DISTRICT NO. 1

Utility Address: 6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

When was utility organized? 11/11/1961

Report any change in name:

Effective Date:

Utility Web Site: WSDNO1@CENTURYTEL.NET

Utility employee in charge of correspondence concerning this report:

Name: MR KENNETH WOMACK

Title: PRESIDENT

Office Address:

6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

Telephone: (608) 846 - 5464

Fax Number: (608) 846 - 7998

Email Address: WSDNO1@CENTURYTEL.NET

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

Name: ROBERT W KAUFMAN

Title:

Office Address: MILLER, BRUSSELL, EBBEN & GLAESKE-DEFOREST LLC
523 W NORTH ST
P.O. BOX 432
DEFOREST, WI 53532

Telephone: (608) 846 - 4767

Fax Number: (608) 846 - 4768

Email Address: KAUFMANR@MBEGCPAS.COM

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

Name: MR KENNETH WOMACK

Title: PRESIDENT

Office Address:

6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

Telephone: (608) 846 - 5464

Fax Number: (608) 846 - 7998

Email Address:

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

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

Name: ROBERT W KAUFMAN

Title:

Office Address: MILLER, BRUSSELL, EBBEN & GLAESKE-DEFOREST LLC
523 W NORTH ST
P.O. BOX 432
DEFOREST, WI 53532

Telephone: (608) 846 - 4767

Fax Number: (608) 846 - 4768

Email Address: KAUFMANR@MBEGCPAS.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2006

Period covered by most recent audit: 2005-2006

Names and titles of utility management including manager or superintendent:

Name: MR JEFFERY BARTOSIAK

Title: UTILITY MANAGER-OPERATOR

Office Address:

6716 PARK ST
P.O. BOX 473
WINDSOR, WI 53598

Telephone: (608) 846 - 5464

Fax Number: (608) 846 - 7998

Email Address:

Name of utility commission/committee: WINDSOR SANITARY DISTRICT NO. 1

Names of members of utility commission/committee:

MR MERLIN DORMAN, COMMISSIONER

MR WAYNE HAMMOND, CLERK

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)	345,003	274,045	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	218,388	201,136	2
Depreciation Expense (403)	36,580	32,172	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	3,784	3,760	5
Total Operating Expenses	258,752	237,068	
Net Operating Income	86,251	36,977	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	86,251	36,977	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	16,501	25,162	10
Miscellaneous Nonoperating Income (421)	7,660	3,223	11
Total Other Income	24,161	28,385	
Total Income	110,412	65,362	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(4,815)	(4,815)	12
Other Income Deductions (426)	49,645	27,631	13
Total Miscellaneous Income Deductions	44,830	22,816	
Income Before Interest Charges	65,582	42,546	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	0	0	
Net Income	65,582	42,546	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,211,812	4,169,266	20
Balance Transferred from Income (433)	65,582	42,546	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,277,394	4,211,812	

INCOME STATEMENT

Income Statement (Page F-01)

General footnotes

LAST YEAR'S TOTALS ARE VALIDATED.

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	345,003	0	345,003	1
Total (Acct. 400):	345,003	0	345,003	
Operation and Maintenance Expense (401-402):				
Derived	218,388	0	218,388	2
Total (Acct. 401-402):	218,388	0	218,388	
Depreciation Expense (403):				
Derived	36,580	0	36,580	3
Total (Acct. 403):	36,580	0	36,580	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	3,784	0	3,784	5
Total (Acct. 408):	3,784	0	3,784	
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:	86,251	0	86,251	
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):				
BANK/LGIP INTEREST	16,501		16,501	11
Total (Acct. 419):	16,501	0	16,501	
Miscellaneous Nonoperating Income (421):				
PAYMENT IN LIEU OF TAXES	7,660		7,660	12
Total (Acct. 421):	7,660	0	7,660	
TOTAL OTHER INCOME:	24,161	0	24,161	

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(4,815)	0	(4,815)	13
NONE			0	14
Total (Acct. 425):	(4,815)	0	(4,815)	
Other Income Deductions (426):				
SEWER NET INCOME/(LOSS)	21,806	0	21,806	15
DEPRECIATION EXPENSE ON CONTRIBUTED PLANT-WATER	0	27,839	27,839	16
Total (Acct. 426):	21,806	27,839	49,645	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	16,991	27,839	44,830	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	17
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
NONE			0	18
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	19
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	20
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	21
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	22
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	0	0	0	
NET INCOME:	93,421	(27,839)	65,582	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,310,653	2,901,159	4,211,812	23
Total (Acct. 216):	1,310,653	2,901,159	4,211,812	
Balance Transferred from Income (433):				
Derived	93,421	(27,839)	65,582	24
Total (Acct. 433):	93,421	(27,839)	65,582	
Miscellaneous Credits to Surplus (434):				
NONE			0	25
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	26
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	27
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	28
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,404,074	2,873,320	4,277,394	

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 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	345,003	0	0	0	345,003	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				0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	345,003	0	0	0	345,003	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	4,112,904	3,594,421	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	703,855	707,249	2
Net Utility Plant	3,409,049	2,887,172	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,045,769	2,045,769	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	498,785	448,203	4
Net Nonutility Property	1,546,984	1,597,566	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0		6
Sinking Funds (125)	0		7
Depreciation Fund (126)	0		8
Other Special Funds (128)	120,446	68,433	9
Total Other Property and Investments	1,667,430	1,665,999	
CURRENT AND ACCRUED ASSETS			
Cash (131)	70,643	103,536	10
Special Deposits (134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)	547,795	467,145	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	42,400	40,433	15
Other Accounts Receivable (143)	89,698	88,384	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	103,478	90,709	18
Plant Materials and Operating Supplies (154)	25,018	26,411	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)		0	24
Accrued Utility Revenues (173)		0	25
Miscellaneous Current and Accrued Assets (174)		0	26
Total Current and Accrued Assets	879,032	816,618	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	5,955,511	5,369,789	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,049,313	1,049,313	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	4,277,394	4,211,812	35
Total Proprietary Capital	5,326,707	5,261,125	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	502,306	0	38
Total Long-Term Debt	502,306	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)		0	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)		0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	0	0	44
Tax Collections Payable (241)		0	45
Miscellaneous Current and Accrued Liabilities (242)		0	46
Total Current and Accrued Liabilities	0	0	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	54,285	31,636	48
Other Deferred Credits (253)	72,213	77,028	49
Total Deferred Credits	126,498	108,664	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	50
Injuries and Damages Reserve (262)		0	51
Pensions and Benefits Reserve (263)		0	52
Miscellaneous Operating Reserves (265)		0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,955,511	5,369,789	

BALANCE SHEET

Balance Sheet (Page F-07)

General footnotes

BALANCE FIRST OF YEAR TOTALS VALIDATED.

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	3,594,421	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)	3,504,867	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	608,037	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
Construction Work in Progress (107)					7
Total Utility Plant	4,112,904	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)	495,661	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	208,194	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	703,855	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	3,409,049	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)	526,894				526,894	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	36,580				36,580	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,831				1,831	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	38,411	0	0	0	38,411	16
Debits during year						17
Book cost of plant retired	69,644				69,644	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	69,644	0	0	0	69,644	25
Balance end of year (111.1)	495,661	0	0	0	495,661	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)	180,355				180,355	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	27,839				27,839	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	27,839	0	0	0	27,839	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	208,194	0	0	0	208,194	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	2,045,769			2,045,769	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	2,045,769	0	0	2,045,769	
Less accum. prov. depr. & amort. (122)	448,203	50,582		498,785	3
Net Nonutility Property	1,597,566	(50,582)	0	1,546,984	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	25,018	26,411
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	25,018	26,411

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,049,313	1
Changes during year (explain):		
NONE		2
Balance end of year	1,049,313	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
				0
		Total Bonds (Account 221):		0

1

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)					
STATE TRUST FUND LOAN	06/25/2008	06/25/2028	4.74%	502,306	2
Total for Account 224				502,306	
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	3,784	2
Charged electric department expense		3
Charged sewer department expense	3,784	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>7,568</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	7,287	7
PSC Remainder Assessment	281	8
Other (explain):		
NONE		9
Total payments and other debits	<u>7,568</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

INTEREST ACCRUED (ACCT. 237)

Interest Accrued (Acct. 237) (Page F-20)

General footnotes

THE STATE TRUST FUND LOAN WAS BORROWED ON A MONTHLY BASIS AS NEEDED. THE MONEY BORROWED THROUGH DECEMBER HAD THE INTEREST PAID BY DECEMBER 31, 2008 AND NO ACCRUAL NEEDED OR IMMATERIAL AMOUNT.

If Interest Accrued During Year (for other than Bonds (221)) is zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY greater than zero, please explain.

THE STATE TRUST FUND LOAN WAS BORROWED ON A MONTHLY BASIS AS NEEDED. THE MONEY BORROWED THROUGH DECEMBER HAD THE INTEREST PAID BY DECEMBER 31, 2009.

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
DEBT REDUCTION	50,253	5
SEWER REPLACEMENT	70,193	6
Total (Acct. 128):	120,446	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	42,400	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	42,400	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	78,635	13
Merchandising, jobbing and contract work		14
Other (specify):		
SEWER ASSESSMENT	11,063	15
Total (Acct. 143):	89,698	
Receivables from Municipality (145):		
MUNICIPAL RECEIVABLE	103,478	16
Total (Acct. 145):	103,478	

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)	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	72,213	24
NONE		25
Total (Acct. 253):	72,213	

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.

F22 - (145) DONE

F22 - (143) SEWER ASSESSEMENT-DONE

F22 - (143) OTHER A/R SEWER-AMOUNT OUTSTANDING REPRESENTS 4TH QUARTER BILLINGS

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)	3,245,625	0	0	0	3,245,625	1
Materials and Supplies	25,714	0	0	0	25,714	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation (111.1)	511,277	0	0	0	511,277	4
Customer Advances for Construction					0	5
Regulatory Liability	74,620	0	0	0	74,620	6
NONE					0	7
Average Net Rate Base	2,685,442	0	0	0	2,685,442	
Net Operating Income	86,251	0	0	0	86,251	8
Net Operating Income as a percent of						
Average Net Rate Base	3.21%	N/A	N/A	N/A	3.21%	

**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	77,028				77,028	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	4,815				4,815	3
Other (specify):						
NONE					0	4
Balance End of Year	<u>72,213</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>72,213</u>	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

STARTED THE PROCESS OF ENGINEERING, BIDDING AND PRE CONSTRUCTION FOR A NEW RESERVOIR AND PUMPING STATION. HAD TO ACQUIRE A SMALL PORTION OF LAND FOR THE PROJECT.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

APPLIED FOR AND ACCEPTED FOR TWO (2) LOANS WITH THE WISCONSIN STATE TRUST FUND FOR THE RESERVOIR/PUMPING STATION PROJECT.

6. Formal proceedings with the Public Service Commission.

IN 2009 WILL BE APPLYING FOR A HIGHER RATE INCREASE, A CHANGE IN STANDBY CHARGES/FEEES AND OTHER MISCELLANEOUS ITEMS.

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)	271,065	207,975	1
Total Sales of Water	271,065	207,975	
Other Operating Revenues			
Forfeited Discounts (470)	1,023	868	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	72,915	65,202	5
Total Other Operating Revenues	73,938	66,070	
Total Operating Revenues	345,003	274,045	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	158,007	92,068	6
General Operating Expenses (680-691)	60,381	109,068	7
Total Operation and Maintenance Expenses	218,388	201,136	
Other Operating Expenses			
Depreciation Expense (403)	36,580	32,172	8
Amortization Expense (404-407)		0	9
Taxes (408)	3,784	3,760	10
Total Other Operating Expenses	40,364	35,932	
Total Operating Expenses	258,752	237,068	
NET OPERATING INCOME	86,251	36,977	

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

General footnotes

LAST YEAR NET OPERATING INCOME VALIDATED.

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)	11	40	500	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	11	40	500	
Metered Sales to General Customers (461)				
Residential (461.1)	793	51,014	113,453	5
Commercial (461.2)	78	26,511	37,914	6
Industrial (461.3)	6	6,836	6,772	7
Public Authority (461.4)	2	623	797	8
Total Metered Sales to General Customers (461)	879	84,984	158,936	
Private Fire Protection Service (462)	15		13,164	9
Public Fire Protection Service (463)	2		98,465	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	907	85,024	271,065	

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			0	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):		
Wholesale fire protection billed		1
Amount billed (usually per rate schedule F-1 or Fd-1)	98,465	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	98,465	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,023	6
Other (specify):		
Total Forfeited Discounts (470)	1,023	
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):		
BANK LOAN LEVY	21,296	9
MISCELLANEOUS	75	10
DELINQUENT ACCOUNTS	10,980	11
UTILITY STAFF & REPAIR CHARGES	4,733	12
COLLECTION FROM TOWNSHIP	34,000	13
Return on net investment in meters charged to sewer department	1,831	14
Other (specify):		
Total Other Water Revenues (474)	72,915	

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.

- W4 - (474) COLLECTION FROM TOWNSHIP-FEES COLLECTED BY TOWNSHIP THAT IS PAID OVER TO WSD#1.
 - W4 - (474) REPAIRS-DONE
 - W4 - (474) BANK LOAN LEVY-A CHARGE FOR THE STATE TRUST FUND LOAN REPAYMENT THAT WAS ADDED TO THE TAX ROLL AND PAID OVER TO WSD #1 UPON COLLECTION.
 - W4 - (474) DELINQUENT-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)	43,431	41,260	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	11,380	12,380	3
Chemicals (630)	5,527	5,157	4
Supplies and Expenses (640)	10,548	4,686	5
Repairs of Water Plant (650)	83,840	24,271	6
Transportation Expenses (660)	3,281	4,314	7
Total Plant Operation and Maintenance Expenses	158,007	92,068	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	4,200	4,700	8
Office Supplies and Expenses (681)	5,128	5,808	9
Outside Services Employed (682)	32,243	79,514	10
Insurance Expense (684)	6,468	6,474	11
Employees Pensions and Benefits (686)	11,028	10,460	12
Regulatory Commission Expenses (688)	314	1,057	13
Miscellaneous General Expenses (689)	1,000	1,055	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	60,381	109,068	
Total Operation and Maintenance Expenses	218,388	201,136	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

PRIOR YEAR'S BALANCES VALIDATED.

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.

W5 - (650) REPAIRS OF WATER PLANT-REPAIRS DUE TO A MAIN BREAK AND LATERALS, THE LANDSCAPING AND REPAVEMENT OF ROADS.

W5 - (640) SUPPLIES-DUE TO THE RESERVOIR PROJECT AND GROWTH IN THE DISTRICT, ADDITIONAL OPERATING SUPPLIES WERE PURCHASED WITH BOARD APPROVAL.

W5 - (682) OUTSIDE SERVICES-LESS PRECONSTRUCTION ENGINEER, LEGAL AND ACCOUNTING FEES.

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				1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department				2
Net property tax equivalent		0	0	
Social Security		3,503	3,516	3
PSC Remainder Assessment		281	244	4
Other (specify): NONE				5
Total tax expense		3,784	3,760	

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)	28,335	13,108			41,443	4
Structures and Improvements (311)	24,236				24,236	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	52,571	13,108	0	0	65,679	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	23,503				23,503	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	37,746				37,746	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	12,543				12,543	16
Total Pumping Plant	73,792	0	0	0	73,792	
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)	4,520	555			5,075	21
Total Water Treatment Plant	4,520	555	0	0	5,075	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	19,857	100			19,957	22
Structures and Improvements (341)	74,107				74,107	23
Distribution Reservoirs and Standpipes (342)	275,224	567,353			842,577	24
Transmission and Distribution Mains (343)	1,844,178				1,844,178	25
Services (345)	226,242				226,242	26
Meters (346)	104,395				104,395	27
Hydrants (348)	157,209	4,800			162,009	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	2,701,212	572,253	0	0	3,273,465	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	21,414				21,414	31
Office Furniture and Equipment (391)	4,815	100	90		4,825	32
Computer Equipment (391.1)	6,909	1,054			7,963	33
Transportation Equipment (392)	29,459	221			29,680	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)	91,692	836	69,554		22,974	41
Total General Plant	154,289	2,211	69,644	0	86,856	
Total utility plant in service directly assignable	2,986,384	588,127	69,644	0	3,504,867	
Common Utility Plant Allocated to Water Department (300)					0	42
Total utility plant in service	2,986,384	588,127	69,644	0	3,504,867	

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)

General footnotes

PRIOR YEARS NUMBERS VALIDATED.

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

W8 - (310) LAND & LAND RIGHTS-THE RESERVOIR PROJECT NEEDED ADDITIONAL LAND THAT WAS PURCHASED FROM A PRIVATE PARTY BY WSD#1.

W8 - (342) RESERVOIR-A NEW RESERVOIR CONSTRUCTION WAS STARTED.

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

W8 - (398) MISCELLANEOUS EQUIPMENT-A PHYSICAL COUNT AND THE JUNKING/DISPOSAL OF OUT OF DATE/OBSOLETE ITEMS LED TO THE LOWER VALUE.

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

W8 - (348) HYDRANTS-A HYDRANT THAT IS NOT IN SERVICE WAS PURCHASED FOR FUTURE REPLACEMENT PURPOSES OR FOR POSSIBLE NEW ADDITION DUE TO GROWTH.

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	2
Miscellaneous Intangible Plant (303)					0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)					0	4
Structures and Improvements (311)					0	5
Collecting and Impounding Reservoirs (312)					0	6
Lake, River and Other Intakes (313)					0	7
Wells and Springs (314)					0	8
Supply Mains (316)					0	9
Other Water Source Plant (317)					0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)					0	11
Structures and Improvements (321)					0	12
Other Power Production Equipment (323)					0	13
Electric Pumping Equipment (325)					0	14
Diesel Pumping Equipment (326)					0	15
Other Pumping Equipment (328)					0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)					0	17
Structures and Improvements (331)					0	18
Sand or Other Media Filtration Equipment (332)					0	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)					0	22
Structures and Improvements (341)					0	23
Distribution Reservoirs and Standpipes (342)					0	24
Transmission and Distribution Mains (343)	461,120				461,120	25
Services (345)	90,374				90,374	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)	56,543				56,543	28
Other Transmission and Distribution Plant (349)					0	29
Total Transmission and Distribution Plant	608,037	0	0	0	608,037	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)					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	608,037	0	0	0	608,037	
Common Utility Plant Allocated to Water Department (300)					0	42
Total utility plant in service	608,037	0	0	0	608,037	

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

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

General footnotes

PRIOR YEARS BALANCES VALIDATED.

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			7,860	7,860	1
February			7,457	7,457	2
March			7,128	7,128	3
April			6,561	6,561	4
May			7,449	7,449	5
June			9,032	9,032	6
July			9,544	9,544	7
August			10,105	10,105	8
September			7,782	7,782	9
October			7,256	7,256	10
November			7,238	7,238	11
December			6,976	6,976	12
Total annual pumpage	0	0	94,388	94,388	

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):	94,388	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	94,388	3
Less: Gallons (000's) sold:	85,024	4
Gallons (000's) entering distribution system but not sold:	9,364	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	905	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	905	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,028	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:	7,431	17
Subtotal of Estimated Losses:	8,459	18
Percentage of water entering distribution system sold:	90%	19
Percentage of unaccounted for water:	8%	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.)	724	22
Date of maximum: 02/03/2008		23
Cause of maximum: MAIN BREAK		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	117	25
Date of minimum: 05/12/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	101,076	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:		32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?		35
Outside municipality?		36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
6604 LAKE RD, WINDSOR WI	1	555	18	720,000	Yes	1
6715 PARK ST, WINDSOR WI	2	400	18	740,160	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	WELL NO. 1	WELL NO. 2		1
Location	6715 PARK ST	6604 LAKE RD		2
Purpose	P	P		3
Destination	D	T		4
Pump Manufacturer	FAIRBANKS MORSE	LAYNE		5
Year Installed	1961	1975		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	490		8
Pump Motor or Standby Engine Mfr	FAIRBANKS MORSE	GENERAL ELECTRIC		9
Year Installed	1969	1975		10
Type	NATURAL GAS	ELECTRIC		11
Horsepower	30	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	TOWER NO 1 (WELL NO 1)	TOWER NO 1 (WELL NO 2)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1987	1987	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	150	6
Total capacity in gallons (actual)	300,000	300,000	7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200	0.7049	13
Is a corrosion control chemical used (yes, no)?	N	N	14
Is water fluoridated (yes, no)?	Y	Y	15
Footnotes			16

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	12,642	0	0	0	12,642	1	
M	S	6.000	10				10	2	
M	D	8.000	43,232				43,232	3	
P	D	8.000	355				355	4	
M	D	10.000	9,179				9,179	5	
M	D	12.000	19,514				19,514	6	
Total Within Municipality			84,932	0	0	0	84,932		
M	S	10.000	348				348	7	
P	D	10.000	521				521	8	
M	S	12.000	319				319	9	
P	D	12.000	5,416				5,416	10	
M	D	16.000	2,828				2,828	11	
M	T	16.000	704				704	12	
Total Outside of Municipality			10,136	0	0	0	10,136		
Total Utility			95,068	0	0	0	95,068		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	3				3		1
M	0.750	469				469	2	2
M	1.000	463				463	126	3
M	1.250	3				3		4
M	1.500	31				31		5
M	2.000	20				20		6
M	6.000	13				13	1	7
P	6.000	22				22	14	8
M	8.000	13				13	6	9
P	8.000	8				8	4	10
P	10.000	2				2		11
M	10.000	4				4		12
Total Utility		1,051	0	0	0	1,051	153	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	925	24	28		921	29	1
1.000	47				47		2
1.500	12				12		3
2.000	12				12		4
3.000	3				3		5
4.000	1				1		6
6.000	1				1		* 7
Total:	1,001	24	28	0	997	29	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	803	41	1	1	1	74	921	1
1.000	19	25				3	47	2
1.500		9	1	1		1	12	3
2.000		8	4				12	4
3.000		3					3	5
4.000		1					1	6
6.000		1					1	* 7
Total:	822	88	6	2	1	78	997	

METERS

Meters (Page W-21)

If Tested During Year column total is zero, please explain.

THE METERS ARE TESTED ON A REVOLVING BASIS BY THE UTILITY DISTRICT.

If Meters Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Account 346) are zero, please explain.

THE NET CHANGE FOR RETIREMENT VALUE AND REPLACEMENT VALUE WAS SHOWN AS ADDITION/SUBTRACTION TO THE ASSET.

If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

THE NET CHANGE FOR RETIREMENT VALUE AND REPLACEMENT VALUE WAS SHOWN AS ADDITION/SUBTRACTION TO THE ASSET.

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

THE WSD #1 ADHERES TO THE GUIDELINES ESTABLISHED BY PSC AND THE WISCONSIN ADMINISTRATIVE CODE FOR THE STATE OF WISCONSIN FOR REPLACEMENT AND TESTING OF THE METERS.

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

YES

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

THE METERS ARE TESTED ON A REVOLVING BASIS BY THE UTILITY DISTRICT.

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	24				24	1
Within Municipality	177				177	2
Total Fire Hydrants	201	0	0	0	201	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	402
Number of distribution system valves end of year:	261
Number of distribution valves operated during year:	261