



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WEST BARABOO MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 500 CEDAR ST
P.O. BOX 261
WEST BARABOO, WI 53913

For the Year Ended: DECEMBER 31, 1999

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WEST BARABOO MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 500 CEDAR ST
P.O. BOX 261
WEST BARABOO, WI 53913

When was utility organized? 12/31/1936

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS MARY KLINGENMEYER
Title: VILLAGE CLERK/TREASURER

Office Address:

500 CEDAR ST
P.O. BOX 261
WEST BARABOO, WI 53913

Telephone: (608) 356 - 2516

Fax Number: (608) 356 - 2441

E-mail Address: VILWESTBOO@BARABOO.COM

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

Name: KIESLING ASSOCIATES LLP
Title:

Office Address: KIESLING ASSOCIATES LLP

117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3071

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 1/19/2000

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 1999.

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT DEMARS

Title: SUPERINTENDENT

Office Address:

500 CEDAR
WEST BARABOO, WI 53913

Telephone: (608) 356 - 2516

Fax Number:

E-mail Address:

Name of utility commission/committee: WEST BARABOO UTILITY COMMITTEE

Names of members of utility commission/committee:

- SCOTT ALEXANDER, PRESIDENT
- JAMES BOWERS, MEMBER
- ELGIN BULIN, MEMBER
- RAY GETSCHMAN, MEMBER
- GEORGE GOGUE, MEMBER
- CHRISTOPHER NEILSEN, MEMBER
- TERRY SPENCER, MEMBER

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. § 66.077 of the Wisconsin Statutes? YES

Date of Ordinance: 6/25/1959

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:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail 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)	346,561	359,851	1
Operating Expenses:			
Operation and Maintenance Expense (401)	299,309	262,344	2
Depreciation Expense (403)	26,714	24,698	3
Amortization Expense (404)	0	0	4
Taxes (408)	26,734	25,052	5
Total Operating Expenses	352,757	312,094	
Net Operating Income	(6,196)	47,757	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(6,196)	47,757	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,574	3,692	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,574	3,692	
Total Income	(622)	51,449	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(622)	51,449	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	21,187	23,575	13
Amortization of Debt Discount and Expense (428)	1,791	482	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	18,973	11,209	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	41,951	35,266	
Net Income	(42,573)	16,183	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(12,597)	(40,778)	19
Balance Transferred from Income (433)	(42,573)	16,183	20
Miscellaneous Credits to Surplus (434)	0	11,998	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(55,170)	(12,597)	

INCOME STATEMENT ACCOUNT DETAILS

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)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY CASH INVESTMENTS AND RESERVES	5,574	4
Total (Acct. 419):	5,574	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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	180,159	0	166,402	0	346,561	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.)	1,717				1,717	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -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	178,442	0	166,402	0	344,844	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,724,671	1,561,071	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	231,587	206,163	2
Net Utility Plant	1,493,084	1,354,908	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	50,000	50,000	7
Total Other Property and Investments	50,000	50,000	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	67,018	43,956	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	48,611	46,733	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	194,558	76,513	14
Materials and Supplies (150)	9,431	10,370	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	319,618	177,572	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	17,679	6,380	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	264,885	189,639	20
Total Deferred Debits	282,564	196,019	
Total Assets and Other Debits	2,145,266	1,778,499	

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)	700,417	700,417	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(55,170)	(12,597)	23
Total Proprietary Capital	645,247	687,820	
LONG-TERM DEBT			
Bonds (221)	430,000	455,000	24
Advances from Municipality (223)	496,952	192,862	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	926,952	647,862	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	47,603	40,016	28
Payables to Municipality (233)	73,224	6,000	29
Customer Deposits (235)			30
Taxes Accrued (236)	41,769	20,662	31
Interest Accrued (237)	16,268	16,139	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	178,864	82,817	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	394,203	360,000	38
Total Liabilities and Other Credits	2,145,266	1,778,499	

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)	
Plant Accounts:					
Utility Plant in Service (100)	1,451,682	272,989	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,451,682	272,989	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	136,330	95,257	0	0	9
Total Accumulated Provision	136,330	95,257	0	0	
Net Utility Plant	1,315,352	177,732	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	113,786	92,377			206,163	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,102	4,612			26,714	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,732	(1,732)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	23,834	2,880	0	0	26,714	13
Debits during year						14
Book cost of plant retired	1,290	0			1,290	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,290	0	0	0	1,290	19
Balance End of Year	136,330	95,257	0	0	231,587	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	1.77%	1.06%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)
Balance first of year	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	<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 for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	9,431	10,370
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	9,431	10,370

**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)				
1999 GO DEBT	1,309	428	11,781	1
Water MRB	481	428	5,898	2
Total			17,679	
Unamortized premium on debt (251)				
NONE	0	0	0	3
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	700,417	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>700,417</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bonds	02/11/1996	03/01/2012	4.75%	430,000	1
Total Bonds (Account 221):				430,000	

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 (223)					
State Trust Fund Loan 01	08/17/1981	03/15/2001	7.50%	14,048	1
State Trust Fund Loan 02	07/11/1994	03/15/2014	5.50%	164,814	2
1999 GO DEBT	06/17/1999	06/17/2009	4.80%	318,090	3
Total for Account 223				496,952	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	20,662	1
Accruals:		
Charged water department expense	23,710	2
Charged electric department expense		3
Charged sewer department expense	3,024	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>26,734</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	5,169	7
PSC Remainder Assessment	458	8
Other (explain):		
NONE		9
Total payments and other debits	<u>5,627</u>	
Balance end of year	<u><u>41,769</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

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)					
Mortgage Revenue Bonds	7,346	21,187	21,528	7,005	1
Subtotal	7,346	21,187	21,528	7,005	
Advances from Municipality (223)					
State Trust Fund Loan 01	1,260	1,163	1,580	843	2
State Trust Fund Loan 02	7,533	9,162	9,448	7,247	3
1999 GO DEBT		8,648	7,475	1,173	4
Subtotal	8,793	18,973	18,503	9,263	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	16,139	40,160	40,031	16,268	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	194,492	0	0	165,508	0	360,000	1
Add credits during year:							
For Services						0	2
For Mains	5,567			28,636		34,203	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	200,059	0	0	194,144	0	394,203	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEBT RESERVE FUNDS	50,000	3
Total (Acct. 125):	50,000	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	20,581	5
Electric		6
Sewer (Regulated)	28,030	7
Other (specify):		
NONE		8
Total (Acct. 142):	48,611	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY	194,558	12
Total (Acct. 145):	194,558	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
INVESTMENT IN CITY BARABOO WWTP	264,885	15
Total (Acct. 183):	264,885	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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)	
Payables to Municipality (233):		
DUE TO MUNICIPALITY	73,224	16
Total (Acct. 233):	73,224	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0

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 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	1,361,239	0	272,364	0	1,633,603	1
Materials and Supplies	9,900	0	0	0	9,900	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	125,058	0	93,817	0	218,875	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	197,275	0	179,826	0	377,101	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,048,806	0	(1,279)	0	1,047,527	
Net Operating Income	(732)	0	(5,464)	0	(6,196)	8
Net Operating Income as a percent of Average Net Rate Base						
	-0.07%	N/A	N/A	N/A	-0.59%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	700,417	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(33,883)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	666,534	
Net Income		
Net Income	(42,573)	5
Percent Return on Proprietary Capital	-6.39%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

none

2. Leaseholder changes.

none

3. Extensions of service.

no significant changes

4. Estimated changes in revenues due to rate changes.

none, however; the utility filed for a rate increase and will implement a rate increase in
january, 2000

5. Obligations incurred or assumed, excluding commercial paper.

general obligation debt issued by the village and advanced to water and sewer to finance
capital improvements

6. Formal proceedings with the Public Service Commission.

rate increase application filed with wisconsin psc for water and sewer. the rate increases
will be effective january, 2000

7. Any additional matters.

the utility was assessed additional investment in the city of baraboo's wwtp. the water
utility constructed a pumping booster station in 1999

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

account 183- balance relates to utility's unamortized portion of costs assessed to it from the City of Baraboo's wastewater treatment plant

account 145- balance consists of two years of public fire protection and bond construction funds held by the general fund.

account 233- balance consists of costs and expenses paid on behalf of water and sewer by the general fund.

Signature Page (Page ii)

(KA LETTERHEAD)

To the Village Board
of the Village of West Baraboo
West Baraboo, Wisconsin 53120-0166

We have compiled the balance sheets of the Village of West Baraboo Municipal Water and Sewer Utility as of December 31, 1999 and 1998, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the 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 supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

KIESLING ASSOCIATES LLP
Viroqua, Wisconsin
March 31, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 24, 2000

Mrs. Mary Klingenmeyer, Village Clerk Treasurer
West Baraboo Municipal Water & Sewer Utility
500 Cedar Street
P.O. Box 261
West Baraboo, WI 53913-0261

1999 Analytical Review DWCCA-6370-PJL

Dear Mrs. Klingenmeyer

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of the Water Mains schedule on page W-15, we noted that in the footnotes it is explained that the mains added during the year were financed with debt and internal funds. Please explain the source of the \$5,567 reported as contributions for water mains in column (b) of Account 271 on page F-17.
2. Please provide an explanation of the difference between the 446 water services reported as in use at the end of the year on page W-16 and the 565 metered customers reported in column (b) of the Water Operating Revenues - Sales of Water schedule on page W-2.
3. We never received a response to our letter of October 19, 1999, regarding our review of the utility's 1998 annual report. At this time please provide a response to the following issues from that letter.

During our review, we noted a water service contribution of \$1,875 and a sewer service contribution of \$1,700 reported in Account 271, Contributions in Aid of Construction, page F-17. The footnotes to the Water Services schedule, page W-16, indicates services were contributed by municipality and there is an amount for plant additions reported in Account 200, Capital Paid in by Municipality. There is no footnote to the Sewer Services schedule. In addition, there are no dollar additions to sewer plant Account 312, Services, page S-7, or unit additions to the sewer services schedule, S-9. Please explain:

- a) who contributed the \$1,875 for water services
- b) who contributed the \$1,700 for sewer services
- c) why there are no dollars additions to Account 312, Services (sewer) and no unit additions to Sewer Services

We appreciate your cooperation in providing the above information. These

FINANCIAL SECTION FOOTNOTES

recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\6370.doc

cc: Mr. Scott Alexander, President

From: vilwestboo@baraboo.com

Mr. Leege,
I received your November letter and immediately forwarded to our auditors, Vig and Associates. On January 8, 2001, Tammi Baker, of Vig & Assoc., informed me that she had been in contact with the PSC. I will forward your letter, dated January 10, 2001 via fax to her now.
Mary Klingenmeyer
Village of West Baraboo

RESPONSE RECEIVED FROM VIG & ASSOCIATES ON 1/17/01.

- #1, the water main contributions were made by customers.
 - #2, the difference is due to the fact that there are several apartment buildings and duplexes with multiple meters.
 - #3, a) the water services were contributed by customers,
b) the sewer services were contributed by customers,
c) no \$ and no units were added to a/c 312 because these were prior period adjustments.
- Review closed.
PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	178,129	1
Total Sales of Water	178,129	
Other Operating Revenues		
Forfeited Discounts (470)	313	2
Other Water Revenues (474)	1,717	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,030	
Total Operating Revenues	180,159	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	82,096	5
General Operating Expenses (680-690)	53,267	6
Total Operation and Maintenance Expenses	135,363	
Other Operating Expenses		
Depreciation Expense (403)	22,102	7
Amortization Expense (404)		8
Taxes (408)	23,426	9
Total Other Operating Expenses	45,528	
Total Operating Expenses	180,891	
NET OPERATING INCOME	(732)	

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. Bulk sales should be account 460.

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				1
Commercial	1	1	67	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	67	
Metered Sales to General Customers (461)				
Residential	487	22,976	62,365	4
Commercial	75	19,299	34,144	5
Industrial	3	244	861	6
Total Metered Sales to General Customers (461)	565	42,519	97,370	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		76,792	8
Other Sales to Public Authorities (464)	21	2,335	3,900	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	588	44,855	178,129	

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

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 (usually per rate schedule F-1)	76,792	1
Wholesale fire protection billed		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)	76,792	
Forfeited Discounts (470):		
Customer late payment charges	313	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	313	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,717	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,717	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

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)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	16,893	1
Purchased Water (610)	50,789	2
Fuel or Power Purchased for Pumping (620)		3
Chemicals (630)		4
Supplies and Expenses (640)	13,262	5
Repairs of Water Plant (650)	1,152	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	82,096	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	16,161	8
Office Supplies and Expenses (681)	9,444	9
Outside Services Employed (682)	5,125	10
Insurance Expense (684)	4,500	11
Employees Pensions and Benefits (686)	9,791	12
Regulatory Commission Expenses (688)	5,495	13
Miscellaneous General Expenses (689)	2,751	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	53,267	
Total Operation and Maintenance Expenses	135,363	

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)	Amount (c)	
Property Tax Equivalent		21,106	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		439	2
Net property tax equivalent		20,667	
Social Security		2,585	3
PSC Remainder Assessment		174	4
Other (specify): NONE			5
Total tax expense		<u>23,426</u>	

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, 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 § 66.069(1)(c). 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			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203797				3
County tax rate	mills		4.377459				4
Local tax rate	mills		6.207838				5
School tax rate	mills		10.188552				6
Voc. school tax rate	mills		1.484869				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.462515				10
Less: state credit	mills		1.675155				11
Net tax rate	mills		20.787360				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.207838				14
Combined School Tax Rate	mills		11.673421				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.881259				17
Total Tax Rate	mills		22.462515				18
Ratio of Local and School Tax to Total	dec.		0.796049				19
Total tax net of state credit	mills		20.787360				20
Net Local and School Tax Rate	mills		16.547754				21
Utility Plant, Jan. 1	\$	1,289,331	1,289,331				22
Materials & Supplies	\$	10,370	10,370				23
Subtotal	\$	1,299,701	1,299,701				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,299,701	1,299,701				26
Assessment Ratio	dec.		0.981371				27
Assessed Value	\$	1,275,489	1,275,489				28
Net Local & School Rate	mills		16.547754				29
Tax Equiv. Computed for Current Year	\$	21,106	21,106				30
Tax Equivalent per 1994 PSC Report	\$	20,662					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	21,106					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	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
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0	76,058	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0	56,875	17
Diesel Pumping Equipment (326)	0	30,678	18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	163,611	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	14,689		24
Structures and Improvements (341)	575		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	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
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			76,058 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			56,875 17
Diesel Pumping Equipment (326)			30,678 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	163,611
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			14,689 24
Structures and Improvements (341)			575 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	351,542		26
Transmission and Distribution Mains (343)	701,367	8,738	27
Fire Mains (344)	0		28
Services (345)	71,369		29
Meters (346)	54,084	8,577	30
Hydrants (348)	63,608		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,257,234	17,315	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	765		35
Computer Equipment (372.1)	3,014		36
Transportation Equipment (373)	175		37
Other General Equipment (379)	9,608	1,250	38
Other Tangible Property (390)	0		39
Total General Plant	13,562	1,250	
Total utility plant in service directly assignable	1,270,796	182,176	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,270,796	182,176	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			351,542 26
Transmission and Distribution Mains (343)			710,105 27
Fire Mains (344)			0 28
Services (345)			71,369 29
Meters (346)	1,290		61,371 30
Hydrants (348)			63,608 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,290	0	1,273,259
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			765 35
Computer Equipment (372.1)			3,014 36
Transportation Equipment (373)			175 37
Other General Equipment (379)			10,858 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	14,812
Total utility plant in service directly assignable	1,290	0	1,451,682
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,290	0	1,451,682

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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				0	1
February				0	2
March	14,586			14,586	3
April				0	4
May				0	5
June	10,756			10,756	6
July				0	7
August				0	8
September	14,564			14,564	9
October				0	10
November				0	11
December	10,180			10,180	12
Total for year	50,086	0	0	50,086	
Less: Measured or estimated water used in main flushing and water treatment during year				650	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				49,436	16
Less: Water sold				44,855	17
Losses and unaccounted for				4,581	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year					21
Date of maximum:					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum:					25
Total KWH used for pumping for the year				0	26
If water is purchased: Vendor Name: City of Baraboo					27
Point of Delivery: West Baraboo					28

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)	
NONE	none	0	0	0	No	1

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)	1
Identification	BOOSTER STATION			1
Location	WEST SIDE			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	USEMCO			5
Year Installed	1999			6
Type	OTHER			7
Actual Capacity (gpm)	250			8
Pump Motor or Standby Engine Mfr	ONON			9 10
Year Installed	1999			11
Type	NATURAL GAS			12
Horsepower	100			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1991		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	162		6
Total capacity in gallons	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	2,000	0	0	0	2,000	1
M	D	4.000	255	0	0	0	255	2
M	D	6.000	29,182	0	0	0	29,182	3
M	D	8.000	11,310	60	0	0	11,370	4
M	D	10.000	1,977	0	0	0	1,977	5
M	D	12.000	2,658	0	0	0	2,658	6
Total Within Municipality			47,382	60	0	0	47,442	
Total Utility			47,382	60	0	0	47,442	

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	282	0	0	0	282		1
M	1.000	148	0	0	0	148		2
M	1.250	3	0	0	0	3		3
M	1.500	15	0	0	0	15	8	4
M	2.000	5	0	0	0	5		5
M	6.000	1	0	0	0	1		6
Total Utility		454	0	0	0	454	8	

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).

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	519	60	43	0	536	43	1
0.750	5	0	0	0	5	2	2
1.000	17	1	0	0	18	0	3
1.500	6	0	0	0	6		4
2.000	13	0	0	0	13	1	5
Total:	560	61	43	0	578	46	

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	479	41	1	15	0	0	536	1
0.750	0	5	0	0	0	0	5	2
1.000	3	14	0	1	0	0	18	3
1.500	0	5	0	1	0	0	6	4
2.000	0	9	2	2	0	0	13	5
Total:	482	74	3	19	0	0	578	

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	86				86	2
Total Fire Hydrants	86	0	0	0	86	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	86
Number of distribution system valves end of year:	181
Number of distribution valves operated during year:	181

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

account 610- consists of the amounts paid to the city of Baraboo for wholesale water and wholesale public fire protection charges. In the past the fire protection component was paid directly by the general fund.

account 640- salary levels for employees increases over prior year.

account-682 outside services employed increase relates primarily to audit and accounting fees.

account 686- additional benefit levels parallel payroll costs . Health insurance higher than prior year.

account 688- rate case expenses

account 689- decrease in unclassified expenses in 1999.

Water Utility Plant in Service (Page W-08)

account 321- addition relates to construction of booster station structure. Utility received PSCW construction approval for this project.

account 325- electric equipment relates to booster station project-item approved in construction application by PSCW

account 326- relates to backup power supply for booster station-item approved in construction application by PSCW

Water Mains (Page W-15)

main additions relate to looping at the booster station and were financed with debt and internal funds

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	165,895	1
Total Sewage Operating Revenues	165,895	
Other Operating Revenues		
Forfeited Discounts (631)	507	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	507	
Total Operating Revenues	166,402	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	92,008	8
Maintenance Expenses (831-834)	13,990	9
Customer Accounting & Collection Expenses (840-843)	16,893	10
Administrative and General Expenses (850-857)	41,055	11
Total Operation and Maintenance Expenses	163,946	
Other Operating Expenses		
Depreciation Expense (403)	4,612	12
Amortization Expense (404)		13
Taxes (408)	3,308	14
Total Other Operating Expenses	7,920	
Total Operating Expenses	171,866	
NET OPERATING INCOME	(5,464)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	482	22,293	95,374	5
Commercial Revenues	71	19,299	65,479	6
Industrial Revenues				7
Revenues from Public Authorities	18	1,963	5,042	8
Total Measured Service to General Customers (622)	571	43,555	165,895	
Service to Public Authorities (623)				
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)				11
				12
Total Sewage Operating Revenues	571	43,555	165,895	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	507	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	507	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER 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)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	653	1
Power and Fuel for Pumping (821)		2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	91,355	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	92,008	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	13,990	11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	13,990	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	16,893	15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	16,893	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	16,893	19
Office Supplies and Expenses (851)	1,600	20
Outside Services Employed (852)	1,225	21
Insurance Expense (853)	4,500	22
Employees Pensions and Benefits (854)	9,791	23

SEWER 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)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	5,495	24
Miscellaneous General Expenses (856)	1,551	25
Rents (857)		26
Total Administrative and General Expenses	41,055	
 Total Operation and Maintenance Expenses	 163,946	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		2,585	1
Local and School Tax Equivalent on Meters Charged by Water Department		439	2
PSC Remainder Assessment		284	3
Other (specify): NONE			4
Total tax expense		<u>3,308</u>	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
COLLECTION SYSTEM		
Land and Land Rights (310)	669	4
Structures and Improvements (311)	0	5
Service Connections, Traps, and Accessories (312)	19,476	6
Collecting Mains and Accessories (313)	245,251	7
Interceptor Mains and Accessories (314)	0	8
Force Mains (315)	0	9
Other Collecting System Equipment (316)	0	10
Total Collection System	265,396	0
COLLECTION SYSTEM PUMPING INSTALLATIONS		
Land and Land Rights (320)	0	11
Structures and Improvements (321)	0	12
Receiving Wells (322)	0	13
Electric Pumping Equipment (323)	0	14
Other Power Pumping Equipment (324)	0	15
Miscellaneous Pumping Equipment (325)	0	16
Total Collection System Pumping Installations	0	0
TREATMENT AND DISPOSAL PLANT		
Land and Land Rights (330)	0	17
Structures and Improvements (331)	0	18
Preliminary Treatment Equipment (332)	0	19
Primary Treatment Equipment (333)	0	20
Secondary Treatment Equipment (334)	0	21
Advanced Treatment Equipment (335)	0	22
Chlorination Equipment (336)	0	23
Sludge Treatment and Disposal Equipment (337)	0	24
Plant Site Piping (338)	0	25
Flow Metering and Monitoring Equipment (339)	0	26
Outfall Sewer Pipes (340)	0	27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			669 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			19,476 6
Collecting Mains and Accessories (313)			245,251 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	265,396
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	902		31
Computer Equipment (372.1)	2,304		32
Transportation Equipment (373)	175		33
Other General Equipment (379)	2,962	1,250	34
Other Tangible Property (390)	0		35
Total General Plant	6,343	1,250	
Total utility plant in service directly assignable	271,739	1,250	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	271,739	1,250	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			902 31
Computer Equipment (372.1)			2,304 32
Transportation Equipment (373)			175 33
Other General Equipment (379)			4,212 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	7,593
Total utility plant in service directly assignable	0	0	272,989
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	272,989

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	4.000	438	0	0	0	438	207	1
Sewer	6.000	2	0	0	0	2		2
Total Utility		440	0	0	0	440	207	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	16	0	0	0	16	1
8.000	33,859	0	0	0	33,859	2
10.000	1,094	0	0	0	1,094	3
12.000	241	0	0	0	241	4
Total Utility	35,210	0	0	0	35,210	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

account 827- relates to wastewater treatment expenses paid the the City of Baraboo, amortization of the sewer utility's costs/investment in the Baraboo plant and other supplies and expenses.

account 831- sewage service maintenance expenses lower in 1999 -less maintenance required.

account 640- salary and wage levels have increased over prior year.

account 850- administrative and general salaries higher due to higher salary levels.

account 855-- rate case expenses
