



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, 2001

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.

SIGNATURE PAGE

I MARY KLINGENMEYER of
(Person responsible for accounts)

WEST BARABOO MUNICIPAL WATER AND SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/26/2002
(Date)

CLERK / TREASURER
(Title)

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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: JOHN E. VIG
Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: SCOTT ALEXANDER
Title: VILLAGE PRESIDENT

Office Address:

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

Telephone: (608) 356 - 2516 EXT

Fax Number: (608) 356 - 2441

E-mail Address: vilwestboo@baraboo.com

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: JOHN E. VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report: 1/22/2002

Period covered by most recent audit: 01/01/2001-12/31/2001

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT DEMARS

Title: SUPERINTENDENT

Office Address:
500 CEDAR STREET
P.O. BOX 261
WEST BARABOO, WI 53913

Telephone: (608) 356 - 2516

Fax Number: (608) 356 - 2441

E-mail Address: bobwestboo@baraboo.com

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
- GENE FENSKE, MEMBER
- RAY GETSCHMAN, MEMBER
- JAMES MARENDA, 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. § 66.0819 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)	444,953	430,187	1
Operating Expenses:			
Operation and Maintenance Expense (401)	288,064	309,992	2
Depreciation Expense (403)	40,346	28,745	3
Amortization Expense (404)	0	0	4
Taxes (408)	31,412	28,956	5
Total Operating Expenses	359,822	367,693	
Net Operating Income	85,131	62,494	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	85,131	62,494	
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)	7,375	5,654	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	7,375	5,654	
Total Income	92,506	68,148	
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	92,506	68,148	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	21,407	20,150	13
Amortization of Debt Discount and Expense (428)	1,791	1,791	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	22,469	24,125	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	45,667	46,066	
Net Income	46,839	22,082	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(33,088)	(55,170)	19
Balance Transferred from Income (433)	46,839	22,082	20
Miscellaneous Credits to Surplus (434)	0	0	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)	13,751	(33,088)	

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 INVESTMENT AND RESERVES	7,375	4
Total (Acct. 419):	7,375	
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	253,492	0	191,461	0	444,953	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.)	2,008				2,008	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	251,484	0	191,461	0	442,945	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,866,377	1,774,355	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	291,689	258,322	2
Net Utility Plant	1,574,688	1,516,033	
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)	1,050	18,670	6
Special Funds (125)	200,000	51,722	7
Total Other Property and Investments	201,050	70,392	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	122,233	77,530	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	61,729	52,383	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	51,889	294,988	14
Materials and Supplies (150)	9,871	9,871	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	245,722	434,772	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	14,098	15,889	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	225,418	247,262	20
Total Deferred Debits	239,516	263,151	
Total Assets and Other Debits	2,260,976	2,284,348	

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)	764,464	764,464	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	13,751	(33,088)	23
Total Proprietary Capital	778,215	731,376	
LONG-TERM DEBT			
Bonds (221)	380,000	405,000	24
Advances from Municipality (223)	440,978	482,593	25
Other long-Term Debt (224)	61,779	0	26
Total Long-Term Debt	882,757	887,593	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	50,616	28,272	28
Payables to Municipality (233)	19,936	139,887	29
Customer Deposits (235)			30
Taxes Accrued (236)	89,960	64,838	31
Interest Accrued (237)	16,316	15,209	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	176,828	248,206	
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)	423,176	417,173	38
Total Liabilities and Other Credits	2,260,976	2,284,348	

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)	1,519,911	346,466	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	1,519,911	346,466	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	185,729	105,960	0	0	9
Total Accumulated Provision	185,729	105,960	0	0	
Net Utility Plant	1,334,182	240,506	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	160,153	98,169			258,322	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	30,370	9,976			40,346	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,185	(2,185)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	161				161	10
Other credits (specify):						11
					0	12
Total credits	32,716	7,791	0	0	40,507	13
Debits during year						14
Book cost of plant retired	7,140	0			7,140	15
Cost of removal					0	16
Other debits (specify):						17
RETIREMENTS					0	18
Total debits	7,140	0	0	0	7,140	19
Balance End of Year	185,729	105,960	0	0	291,689	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	9,871	9,871
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>9,871</u>	<u>9,871</u>

**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	9,163	1
Water MRB	482	428	4,935	2
Total			14,098	
Unamortized premium on debt (251)				
NONE				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	764,464	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>764,464</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%	380,000	1
Total Bonds (Account 221):				380,000	

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)					
1999 GO DEBT	06/17/1999	06/17/2009	4.80%	291,263	1
State Trust Fund Loan 02	07/11/1994	03/15/2014	5.50%	0	2
State Trust Fund Loan 01	08/17/1981	03/15/2001	7.50%	149,715	3
Total for Account 223				440,978	
Other Long-Term Debt (224)					
G. O. CORPORATE PURPOSE BOND	02/21/2001	02/01/2016	4.44%	61,779	4
Total for Account 224				61,779	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	64,838	1
Accruals:		
Charged water department expense	27,738	2
Charged electric department expense		3
Charged sewer department expense	529	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>28,267</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,832	7
PSC Remainder Assessment	313	8
Other (explain):		
NONE		9
Total payments and other debits	<u>3,145</u>	
Balance end of year	<u><u>89,960</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	6,659	19,092	19,446	6,305	1
Subtotal	6,659	19,092	19,446	6,305	
Advances from Municipality (223)					
State Trust Fund Loan 01	420	106	526	0	2
State Trust Fund Loan 02	6,905	8,321	8,661	6,565	3
1999 GO DEBT	1,225	14,042	14,136	1,131	4
Subtotal	8,550	22,469	23,323	7,696	
Other long-Term Debt (224)					
GO CORPORATE PURPOSE BOND	0	2,315	0	2,315	5
Subtotal	0	2,315	0	2,315	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	15,209	43,876	42,769	16,316	

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	221,329	0	0	195,844	0	417,173	1
Add credits during year:							
For Services	650			650		1,300	2
For Mains						0	3
Other (specify):							
SPEICAL ASSESSMENTS	4,703					4,703	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	226,682	0	0	196,494	0	423,176	
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):		
SPECIAL ASSESSMENTS	1,050	2
Total (Acct. 124):	1,050	
Special Funds (125):		
DEBT SERVICE FUNDS	200,000	3
Total (Acct. 125):	200,000	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	24,350	5
Electric		6
Sewer (Regulated)	30,105	7
Other (specify):		
DELINQUENT ACCOUNTS RECEIVABLE ON TAX ROLL 2001	7,274	8
Total (Acct. 142):	61,729	
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 GENERAL-SEWER DELINQUENT UTILITIES	1,524	12
DUE FROM GENERAL-BOOSTER STATION COLLECTIONS	13,820	13
DUE FROM GENERAL-WATER DELINQUENT UTILITIES	1,556	14
DUE FROM GENERAL-EXPENSES	34,989	15
Total (Acct. 145):	51,889	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

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)	
Other Deferred Debits (183):		
INVESTMENTS IN CITY OF BARABOO WWTP	225,418	18
Total (Acct. 183):	225,418	
Payables to Municipality (233):		
DUE TO GENERAL-INSURANCE	11,063	19
DUE TO GENERAL-OPERATING EXPENSES	8,873	20
Total (Acct. 233):	19,936	
Other Deferred Credits (253):		
NONE		21
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	1,508,521	0	311,845	0	1,820,366	1
Materials and Supplies	9,871	0	0	0	9,871	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	172,941	0	102,064	0	275,005	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	224,005	0	196,169	0	420,174	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,121,446	0	13,612	0	1,135,058	
Net Operating Income	79,457	0	5,674	0	85,131	8
Net Operating Income as a percent of Average Net Rate Base						
	7.09%	N/A	41.68%	N/A	7.50%	

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	764,464	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(9,668)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	754,796	
Net Income		
Net Income	46,839	5
 Percent Return on Proprietary Capital	 6.21%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

The utility's rate increase was in effect for the full year.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

The utility adopted the PSCW recommended depreciation rates on 1/1/01.

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

A/C# 183 - Other deferred debits - Balance relates to utility's unamortized portion of costs assessed to it from the City of Baraboo's wastewater treatment plant. This amount has been amortized under past practices and was reaffirmed in the January 2000 rate case decision.

Signature Page (Page ii)

(Vig & Associates, LLC 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, 2001 and 2000, 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.

Vig & Associates, LLC
March 26, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Response received 8/16/02.

"The \$650 reported for contributions for water and sewer services were for a 2000 service addition not yet paid until 2001. Due to the timing of the audit, the amounts were not considered receivable at 12/31/00, so the contribution in dollars was bot recorded in the same period in which the addition was recorded.

-----Original Message-----

From: Leege, Peter PSC
Sent: Wednesday, August 07, 2002 10:48 AM
To: 'vilwestboo@baraboo.com'
Subject: Review letter for # 6370, West Baraboo Municipal Water and Sewer Utility.

Dear Ms. Klingenmeyer:

The Public Service Commission staff has completed its analytical review of your 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors, and also to identify significant fluctuations from prior years data that are not sufficiently explained in the annual report. The analytical review identified the following issue:

Given that there are no service additions reported either on page W-16 or S-9, and no dollars reported for service additions on either page W-8 or page S-7, please explain the \$650 reported for contributions for both water and sewer services on page F-17.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. These 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 by email or by telephone at (608) 267-9198. Please respond within 30 days of this email. If we have no questions regarding your response, you can consider the review closed.

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
Peter.Leege@psc.state.wi.us
Fax: (608) 266-3957

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	250,664	1
Total Sales of Water	250,664	
Other Operating Revenues		
Forfeited Discounts (470)	820	2
Other Water Revenues (474)	2,008	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,828	
Total Operating Revenues	253,492	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	70,787	5
General Operating Expenses (680-690)	45,140	6
Total Operation and Maintenance Expenses	115,927	
Other Operating Expenses		
Depreciation Expense (403)	30,370	7
Amortization Expense (404)		8
Taxes (408)	27,738	9
Total Other Operating Expenses	58,108	
Total Operating Expenses	174,035	
NET OPERATING INCOME	79,457	

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 (either Account 461 or Account 464).
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				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	505	22,721	92,004	4
Commercial	72	18,090	49,630	5
Industrial	3	121	961	6
Total Metered Sales to General Customers (461)	580	40,932	142,595	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		99,530	8
Other Sales to Public Authorities (464)	20	2,625	8,539	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	601	43,557	250,664	

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 or Fd-1)	99,530	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)	99,530	
Forfeited Discounts (470):		
Customer late payment charges	820	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	820	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,008	7
Other (specify): NONE		8
Total Other Water Revenues (474)	2,008	
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)	18,506	1
Purchased Water (610)	47,574	2
Fuel or Power Purchased for Pumping (620)	1,805	3
Chemicals (630)		4
Supplies and Expenses (640)	2,539	5
Repairs of Water Plant (650)	363	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	70,787	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	18,586	8
Office Supplies and Expenses (681)	2,172	9
Outside Services Employed (682)	4,913	10
Insurance Expense (684)	5,531	11
Employees Pensions and Benefits (686)	12,645	12
Regulatory Commission Expenses (688)	359	13
Miscellaneous General Expenses (689)	934	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	45,140	
Total Operation and Maintenance Expenses	115,927	

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		25,122	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		529	2
Net property tax equivalent		24,593	
Social Security		2,832	3
PSC Remainder Assessment		313	4
Other (specify): NONE			5
Total tax expense		<u>27,738</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 § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203980				3
County tax rate	mills		4.701000				4
Local tax rate	mills		8.068500				5
School tax rate	mills		8.563800				6
Voc. school tax rate	mills		1.437810				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.975090				10
Less: state credit	mills		1.385680				11
Net tax rate	mills		21.589410				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.068500				14
Combined School Tax Rate	mills		10.001610				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.070110				17
Total Tax Rate	mills		22.975090				18
Ratio of Local and School Tax to Total	dec.		0.786509				19
Total tax net of state credit	mills		21.589410				20
Net Local and School Tax Rate	mills		16.980261				21
Utility Plant, Jan. 1	\$	1,497,711	1,497,711				22
Materials & Supplies	\$	9,871	9,871				23
Subtotal	\$	1,507,582	1,507,582				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,507,582	1,507,582				26
Assessment Ratio	dec.		0.981359				27
Assessed Value	\$	1,479,479	1,479,479				28
Net Local & School Rate	mills		16.980261				29
Tax Equiv. Computed for Current Year	\$	25,122	25,122				30
Tax Equivalent per 1994 PSC Report	\$	20,662					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	25,122					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)	994		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	994	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	163,611	0	
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)			994 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	994
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)	740,797		27
Fire Mains (344)	0		28
Services (345)	75,978		29
Meters (346)	68,583	15,651	30
Hydrants (348)	65,550	2,236	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,317,714	17,887	
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	3,962	36
Transportation Equipment (373)	175	8,071	37
Other General Equipment (379)	10,858		38
Other Tangible Property (390)	0		39
Total General Plant	14,812	12,033	
Total utility plant in service directly assignable	1,497,131	29,920	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,497,131	29,920	

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)			740,797 27
Fire Mains (344)			0 28
Services (345)			75,978 29
Meters (346)	7,140		77,094 30
Hydrants (348)			67,786 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,140	0	1,328,461
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)			6,976 36
Transportation Equipment (373)			8,246 37
Other General Equipment (379)			10,858 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	26,845
Total utility plant in service directly assignable	7,140	0	1,519,911
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	7,140	0	1,519,911

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER 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				0	1
February				0	2
March	10,390			10,390	3
April				0	4
May				0	5
June	11,361			11,361	6
July				0	7
August				0	8
September	13,499			13,499	9
October				0	10
November				0	11
December	9,720			9,720	12
Total annual pumpage	44,970	0	0	44,970	
Less: Water sold				43,557	13
Volume pumped but not sold				1,413	14
Volume sold as a percent of volume pumped				97%	15
Volume used for water production, water quality and system maintenance				650	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				650	19
Volume pumped but unaccounted for				763	20
Percent of water lost				2%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)					23
Date of maximum:					24
Cause of maximum:					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)					26
Date of minimum:					27
Total KWH used for pumping for the year				15,248	28
If water is purchased: Vendor Name: City of Baraboo					29
Point of Delivery: West Baraboo					30

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 (actual)	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	12,434	0	0	0	12,434	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			48,506	0	0	0	48,506	
Total Utility			48,506	0	0	0	48,506	

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	288	0	0	0	288		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		460	0	0	0	460	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).
5. Explain all reported adjustments as a schedule footnote.

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	546	129	78	1	598	129	1
0.750	5	0	0	(4)	1	0	2
1.000	18	4	4	3	21	4	3
1.500	6	2	2	1	7	2	4
2.000	13	1	1	(1)	12	1	5
Total:	588	136	85	0	639	136	

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	511	52	1	15	0	19	598	1
0.750	0	1	0	0	0	0	1	2
1.000	5	13	0	3	0	0	21	3
1.500	1	5	0	1	0	0	7	4
2.000	0	8	2	2	0	0	12	5
Total:	517	79	3	21	0	19	639	

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	89				89	2
Total Fire Hydrants	89	0	0	0	89	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year: 89
 Number of distribution system valves end of year: 203
 Number of distribution valves operated during year: 203

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

640W - Supplies and Expense - Decrease due to less repairs needed in 2001.

650W - Repairs to Water Plant - Decrease due to decrease in actual repairs in 2001.

Water Utility Plant in Service (Page W-08)

Acct#348 - Hydrants - Addition due to costs associated with contracted services to relocate hydrant.

Meters (Page W-17)

Adjustments necessary to correct balances to physical counts.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	190,516	1
Total Sewage Operating Revenues	190,516	
Other Operating Revenues		
Forfeited Discounts (631)	945	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	945	
Total Operating Revenues	191,461	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	104,453	8
Maintenance Expenses (831-834)	2,760	9
Customer Accounting & Collection Expenses (840-843)	18,506	10
Administrative and General Expenses (850-857)	46,418	11
Total Operation and Maintenance Expenses	172,137	
Other Operating Expenses		
Depreciation Expense (403)	9,976	12
Amortization Expense (404)		13
Taxes (408)	3,674	14
Total Other Operating Expenses	13,650	
Total Operating Expenses	185,787	
NET OPERATING INCOME	5,674	

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	504	22,034	107,065	5
Commercial Revenues	72	18,090	73,276	6
Industrial Revenues				7
Revenues from Public Authorities	19	2,391	10,175	8
Total Measured Service to General Customers (622)	595	42,515	190,516	
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	595	42,515	190,516	

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	945	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	945	
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)		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)	104,421	8
Transportation Expenses (828)	32	9
Rents (829)		10
Total Operation Expenses	104,453	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	2,648	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)	112	14
Total Maintenance Expenses	2,760	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	18,506	15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	18,506	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	18,506	19
Office Supplies and Expenses (851)	2,589	20
Outside Services Employed (852)	3,876	21
Insurance Expense (853)	5,531	22
Employees Pensions and Benefits (854)	12,645	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)	368	24
Miscellaneous General Expenses (856)	2,903	25
Rents (857)		26
Total Administrative and General Expenses	46,418	
Total Operation and Maintenance Expenses	172,137	

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		2,832	1
Local and School Tax Equivalent on Meters Charged by Water Department		529	2
PSC Remainder Assessment		313	3
Other (specify): NONE			4
Total tax expense		<u>3,674</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)	23,711		6
Collecting Mains and Accessories (313)	245,250		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	269,630	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)			23,711 6
Collecting Mains and Accessories (313)			245,250 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	269,630
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)	903		31
Computer Equipment (372.1)	2,304	3,963	32
Transportation Equipment (373)	175	61,779	33
Other General Equipment (379)	4,212	3,500	34
Other Tangible Property (390)	0		35
Total General Plant	7,594	69,242	
Total utility plant in service directly assignable	277,224	69,242	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	277,224	69,242	

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)			903 31
Computer Equipment (372.1)			6,267 32
Transportation Equipment (373)			61,954 33
Other General Equipment (379)			7,712 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	76,836
Total utility plant in service directly assignable	0	0	346,466
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	346,466

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	443	0	0	0	443	207	1
Sewer	6.000	2	0	0	0	2		2
Total Utility		445	0	0	0	445	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)

831S - Maint. of Sewer Collection System - Decrease in expense because there was less maintenance of collection system necessary in 2001. In 2000, utility had several expenses to a vendor for sewer cleaning.

Sewer Utility Plant in Service (Page S-07)

373S - Transportation Equipment - The utility purchased a jetter truck in 2001.
