



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: BARABOO CITY WATER WORKSPrincipal Office: 450 ROUNDHOUSE COURT  
BARABOO, WI 53913For the Year Ended: DECEMBER 31, 2007**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** BARABOO CITY WATER WORKS

**Utility Address:** 450 ROUNDHOUSE COURT  
BARABOO, WI 53913

**When was utility organized?** 9/4/1904

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** MRS. JAN M. BANCE

**Title:** UTILITY ACCOUNTANT/OFFICE MANAGER

**Office Address:**

450 ROUNDHOUSE COURT  
BARABOO, WI 53913

**Telephone:** (608) 355 - 2740 EXT 222

**Fax Number:** (608) 356 - 0518

**E-mail Address:** jbance@cityofbaraboo.com

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

**Name:** MR. ROBERT JANKE

**Title:** PRESIDENT

**Office Address:**

1538 - 15TH STREET  
BARABOO, WI 53913

**Telephone:** (608) 356 - 8597

**Fax Number:**

**E-mail Address:** rjanke@charter.net

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

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

**Name:** MR. AARON WORTHMAN

**Title:** CPA MANAGER

**Office Address:** VIRCHOW, KRAUSE & COMPANY LLP

P.O. BOX 7398  
MADISON , WI 53707

**Telephone:** (608) 240 - 2412

**Fax Number:** (608) 249 - 8532

**E-mail Address:** aworthman@virchowkrause.com

**Date of most recent audit report:** 3/28/2008

**Period covered by most recent audit:** 2007

### IDENTIFICATION AND OWNERSHIP

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR. TERRY KRAMER

**Title:** UTILITY SUPERINTENDENT

**Office Address:**

450 ROUNDHOUSE COURT  
BARABOO, WI 53913

**Telephone:** (608) 355 - 2740 EXT 223

**Fax Number:** (608) 356 - 0518

**E-mail Address:** tkramer@cityofbaraboo.com

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**Name of utility commission/committee:** BARABOO UTILITY COMMISSION

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**Names of members of utility commission/committee:**

- MR JOHN FLETCHER, SECRETARY
- MR ROBERT JANKE, PRESIDENT
- MR PATRICK LISTON, MAYOR
- MRS BETTY MARQUARDT,
- MR DEAN STEINHORST,

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**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,555,674	1,568,014	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	787,193	863,537	2
Depreciation Expense (403)	213,029	189,442	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	205,458	185,906	5
<b>Total Operating Expenses</b>	<b>1,205,680</b>	<b>1,238,885</b>	
<b>Net Operating Income</b>	<b>349,994</b>	<b>329,129</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>349,994</b>	<b>329,129</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	961	430	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	44,676	44,898	10
Miscellaneous Nonoperating Income (421)	156,216	248,122	11
<b>Total Other Income</b>	<b>201,853</b>	<b>293,450</b>	
<b>Total Income</b>	<b>551,847</b>	<b>622,579</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(39,847)	(39,846)	12
Other Income Deductions (426)	77,312	82,717	13
<b>Total Miscellaneous Income Deductions</b>	<b>37,465</b>	<b>42,871</b>	
<b>Income Before Interest Charges</b>	<b>514,382</b>	<b>579,708</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	541	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	7,087	8,248	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>7,087</b>	<b>8,789</b>	
<b>Net Income</b>	<b>507,295</b>	<b>570,919</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,561,541	6,003,265	20
Balance Transferred from Income (433)	507,295	570,919	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	12,643	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>7,068,836</b>	<b>6,561,541</b>	

### 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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,555,674		1,555,674	1
<b>Total (Acct. 400):</b>	<b>1,555,674</b>	<b>0</b>	<b>1,555,674</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	787,193		787,193	2
<b>Total (Acct. 401-402):</b>	<b>787,193</b>	<b>0</b>	<b>787,193</b>	
<b>Depreciation Expense (403):</b>				
Derived	213,029		213,029	3
<b>Total (Acct. 403):</b>	<b>213,029</b>	<b>0</b>	<b>213,029</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	205,458		205,458	5
<b>Total (Acct. 408):</b>	<b>205,458</b>	<b>0</b>	<b>205,458</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>349,994</b>	<b>0</b>	<b>349,994</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	961		961	8
<b>Total (Acct. 415-416):</b>	<b>961</b>	<b>0</b>	<b>961</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST AND DIVIDEND INCOME	44,676	0	44,676 11
<b>Total (Acct. 419):</b>	<b>44,676</b>	<b>0</b>	<b>44,676</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		126,667	126,667 12
SALE OF PUMPHOUSE PROPERTY	29,549	0	29,549 13
<b>Total (Acct. 421):</b>	<b>29,549</b>	<b>126,667</b>	<b>156,216</b>
<b>TOTAL OTHER INCOME:</b>	<b>75,186</b>	<b>126,667</b>	<b>201,853</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(39,847)		(39,847) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(39,847)</b>	<b>0</b>	<b>(39,847)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		77,312	77,312 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>77,312</b>	<b>77,312</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(39,847)</b>	<b>77,312</b>	<b>37,465</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0		0 18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		0 19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	7,087		7,087 21
<b>Total (Acct. 430):</b>	<b>7,087</b>	<b>0</b>	<b>7,087</b>

### 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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>7,087</b>	<b>0</b>	<b>7,087</b>
<b>NET INCOME:</b>	<b>457,940</b>	<b>49,355</b>	<b>507,295</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,549,943	3,011,598	6,561,541 24
<b>Total (Acct. 216):</b>	<b>3,549,943</b>	<b>3,011,598</b>	<b>6,561,541</b>
<b>Balance Transferred from Income (433):</b>			
Derived	457,940	49,355	507,295 25
<b>Total (Acct. 433):</b>	<b>457,940</b>	<b>49,355</b>	<b>507,295</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	0		0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,007,883</b>	<b>3,060,953</b>	<b>7,068,836</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,009				1,009	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	48				48	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				0	6
<b>Total costs and expenses</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48</b>	
<b>Net income (or loss)</b>	<b>961</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>961</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,555,674	0	0	0	1,555,674	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,555,674</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,555,674</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	277,776		277,776	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	15,441		15,441	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>293,217</b>	<b>0</b>	<b>293,217</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	6.1	1
Electric		2
Gas		3
Sewer	1.9	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	12,433,809	11,490,414	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,940,676	2,765,455	2
<b>Net Utility Plant</b>	<b>9,493,133</b>	<b>8,724,959</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,016	3,016	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>3,016</b>	<b>3,016</b>	
Investment in Municipality (123)	49,871	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>52,887</b>	<b>3,016</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	13,209	494,074	8
Temporary Cash Investments (132)	750,032	418,963	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	295,867	299,579	11
Other Accounts Receivable (143)	5,002	243	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	27,649	33,967	14
Materials and Supplies (150)	60,226	54,949	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	972	17
<b>Total Current and Accrued Assets</b>	<b>1,151,985</b>	<b>1,302,747</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>10,698,005</b>	<b>10,030,722</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,547,709	2,321,070	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	7,068,836	6,561,541	<b>23</b>
<b>Total Proprietary Capital</b>	<b>9,616,545</b>	<b>8,882,611</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	158,024	186,755	<b>25</b>
Other Long-Term Debt (224)	0	6,038	<b>26</b>
<b>Total Long-Term Debt</b>	<b>158,024</b>	<b>192,793</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	15,314	15,752	<b>28</b>
Payables to Municipality (233)	42,585	39,283	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	1,065	1,258	<b>32</b>
Other Current and Accrued Liabilities (238)	201,126	196,981	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>260,090</b>	<b>253,274</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	1,685	1,685	<b>35</b>
Other Deferred Credits (253)	661,661	700,359	<b>36</b>
<b>Total Deferred Credits</b>	<b>663,346</b>	<b>702,044</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	0	0	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>10,698,005</b>	<b>10,030,722</b>	

### 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	11,490,414	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,035,338	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,376,089	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant in Process of Reclassification (103)	0	0	0	0	5
Utility Plant Leased to Others (104)	0	0	0	0	6
Property Held for Future Use (105)	0	0	0	0	7
Completed Construction not Classified (106)	0	0	0	0	8
Construction Work in Progress (107)	22,382	0	0	0	9
Utility Plant Acquisition Adjustments (108)	0	0	0	0	10
Other Utility Plant Adjustments (109)	0	0	0	0	11
<b>Total Utility Plant</b>	<b>12,433,809</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,802,923	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,137,753	0	0	0	13
<b>Total Accumulated Provision</b>	<b>2,940,676</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>9,493,133</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,699,080				<b>1,699,080</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	213,029				<b>213,029</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	13,735				<b>13,735</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE	0				<b>0</b>	<b>9</b>
Salvage	25,242				<b>25,242</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE	0				<b>0</b>	<b>12</b>
	0				<b>0</b>	<b>13</b>
	0				<b>0</b>	<b>14</b>
	0				<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>252,006</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>252,006</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	148,163				<b>148,163</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
NONE	0				<b>0</b>	<b>21</b>
	0				<b>0</b>	<b>22</b>
	0				<b>0</b>	<b>23</b>
	0				<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>148,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>148,163</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,802,923</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,802,923</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,066,375				<b>1,066,375</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	77,312				<b>77,312</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	0				<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE	0				<b>0</b>	<b>12</b>
	0				<b>0</b>	<b>13</b>
	0				<b>0</b>	<b>14</b>
	0				<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>77,312</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77,312</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	5,934				<b>5,934</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
NONE	0				<b>0</b>	<b>21</b>
	0	0			<b>0</b>	<b>22</b>
	0				<b>0</b>	<b>23</b>
	0				<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>5,934</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,934</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,137,753</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,137,753</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**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
LAND ADJACENT TO PUMPHOUSE	3,016			3,016	2
<b>Total Nonutility Property (121)</b>	<b>3,016</b>	<b>0</b>	<b>0</b>	<b>3,016</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>3,016</b>	<b>0</b>	<b>0</b>	<b>3,016</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0
Water utility	60,226	54,949
Sewer utility	0	0
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
<b>Total Materials and Supplies</b>	<b>60,226</b>	<b>54,949</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE	0	0	0	1
<b>Total</b>			<u><u>0</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<u><u>0</u></u>	

**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	2,321,070	1
<b>Changes during year (explain):</b>		
2007 CONTRIBUTIONS (TIF) BY MUNICIPALITY FOR WATER TOWER DESIGN	4,562	2
2007 CONTRIBUTIONS (TIF) BY MUNICIPALITY FOR GATEWAY BUSINESS PARK	100,065	3
2007 CONTRIBUTIONS (TIF) BY MUNICIPALITY FOR COMMERCE AVENUE ADDITION	72,142	4
RECEIVABLE FROM TIF VIII-WATER IMPROVEMENTS ON ASH/WATER ST PROJECT	49,870	5
<b>Balance end of year</b>	<b><u>2,547,709</u></b>	

**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.

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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NONE

**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)	
<b>Advances (223)</b>					
CITY OF BARABOO-CAPITAL PROJECTS LOAN	06/09/2003	04/30/2013	4.00%	158,024	1
<b>Total for Account 223</b>				<b>158,024</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	205,458	2
Charged electric department expense	0	3
Charged sewer department expense	4,001	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>209,459</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	185,752	6
Social Security taxes	21,970	7
PSC Remainder Assessment	1,737	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>209,459</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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)	
<b>Bonds (221)</b>					
NONE	0	0	0	0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
CITY OF BARABOO-CAPITAL PROJECTS LOAN	1,252	7,087	7,274	1,065	2
<b>Subtotal</b>	<b>1,252</b>	<b>7,087</b>	<b>7,274</b>	<b>1,065</b>	
<b>Other Long-Term Debt (224)</b>					
ALLIANT ENERGY-MAIN REPLACEMENT LOAN	6	0	6	0	3
<b>Subtotal</b>	<b>6</b>	<b>0</b>	<b>6</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,258</b>	<b>7,087</b>	<b>7,280</b>	<b>1,065</b>	

### 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)	
<b>Investment in Municipality (123):</b>		
RECEIVABLE FROM TIF (MUNICIPALITY) WATER IMPROVEMENTS ON ASH/WATER ST.	49,871	1
<b>Total (Acct. 123):</b>	<b>49,871</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	295,867	5
Electric	0	6
Sewer (Regulated)	0	7
<b>Other (specify):</b>		
NONE	0	8
<b>Total (Acct. 142):</b>	<b>295,867</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	5,002	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 143):</b>	<b>5,002</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL DUE FROM MUNICIPALITY	2,356	12
TIF DIST. PORTION OF WATER TOWER DESIGN DUE FROM MUNICIPALITY	518	13
RETURN ON METERS DUE FROM SEWER FUND	11,040	14
METER DEPRECIATION DUE FROM SEWER FUND	13,735	15
<b>Total (Acct. 145):</b>	<b>27,649</b>	
<b>Prepayments (165):</b>		
NONE	0	16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	17
<b>Total (Acct. 182):</b>	<b>0</b>	

**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)	
<b>Other Deferred Debits (183):</b>		
NONE	0	18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DECEMBER, 2007 PAYROLL	38,042	19
PERCENTAGE OF CITY SERVICES BLDG EXPENSES-4TH QTR, 2007	3,547	20
UTILITY PORTION OF PAVING ON PARK ST-2007 ST RECONSTRUCTION PROJECT	996	21
<b>Total (Acct. 233):</b>	<b>42,585</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	637,539	22
US CELLULAR ANTENNA RENT FOR 2007	24,122	23
<b>Total (Acct. 253):</b>	<b>661,661</b>	

### RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	7,719,231	0	0	0	7,719,231	1
Materials and Supplies	57,587	0	0	0	57,587	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,751,001	0	0	0	1,751,001	4
Customer Advances for Construction	1,685	0	0	0	1,685	5
Regulatory Liability	657,462	0	0	0	657,462	6
NONE	0	0	0	0	0	7
<b>Average Net Rate Base</b>	<b>5,366,670</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,366,670</b>	
 Net Operating Income	 349,994	 0	 0	 0	 349,994	 8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.52%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.52%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

Inverness Terrace Development added 1455' of 8" main.

Pleasant View (Phase 2) Development added 1140' of 8" main.

Gateway Business Park Development added the following:

1621' of 10" main

154' of 12" main

The Utility financed the installation of 404' of 6" main on Water/Ash St. in conjunction with the Wisconsin Dept. of Transportation Project during 2007.

In conjunction with the "2007" City of Baraboo Street Reconstruction Project, the Utility financed the installation of the following:

1886' of 6" main on Effinger Rd.

1055' of 8" main on Ash St.

38' of 10" main on Ash St.

In 2007, the Utility financed the following water main improvement installations:

1326' of 6" main on 9th St. and Council St.

1181' of 8" main on Park St, City View Rd. and Carpenter St.

3482' of 10" main on City View Rd.

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	677,386	0	0	0	<b>677,386</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE	0	0	0	0	<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	39,847	0	0	0	<b>39,847</b>	<b>3</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>637,539</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>637,539</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Detailed explanations provided on (page F-19) per individual record entry.

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### Important Changes During the Year (Page F-21)

#### General footnotes

##### EXTENSIONS OF SERVICE:

Inverness Terrace Development added 1455' of 8" main.

Pleasant View (Phase 2) Development added 1140' of 8" main.

Gateway Business Park Development added the following:

1621' of 10" main

154' of 12" main

The Utility financed the installation of 404' of 6" main on Water/Ash st. in conjunction with the Wisconsin Dept. of Transportation Project during 2007.

In conjunction with the "2007" City of Baraboo Street Reconstruction Project, the Utility financed the installation of the following:

1886' of 6" main on Effinger Rd.

1055' of 8" main on Ash St.

38' of 10" main on Ash St.

In 2007, the Utility financed the following water main improvement installations:

1326' of 6" main on 9th St. and Council St.

1181' of 8" main on Park St., City View Rd. and Carpenter St.

3482' of 10" main on City View Rd.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,498,518	1,513,681	1
<b>Total Sales of Water</b>	<b>1,498,518</b>	<b>1,513,681</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	10,348	4,910	2
Miscellaneous Service Revenues (471 )	6,425	5,706	3
Rents from Water Property (472 )	28,973	31,892	4
Interdepartmental Rents (473 )	0	0	5
Other Water Revenues (474 )	11,410	11,825	6
<b>Total Other Operating Revenues</b>	<b>57,156</b>	<b>54,333</b>	
<b>Total Operating Revenues</b>	<b>1,555,674</b>	<b>1,568,014</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	22,345	20,306	7
Pumping Expenses (620-625)	196,059	191,875	8
Water Treatment Expenses (630-635)	44,563	42,476	9
Transmission and Distribution Expenses (640-655)	218,177	306,833	10
Customer Accounts Expenses (901-904)	39,926	38,546	11
Sales Expenses (910 )	0	0	12
Administrative and General Expenses (920-935)	266,123	263,501	13
<b>Total Operation and Maintenance Expenses</b>	<b>787,193</b>	<b>863,537</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	213,029	189,442	14
Amortization Expense (404-407)	0	0	15
Taxes (408 )	205,458	185,906	16
<b>Total Other Operating Expenses</b>	<b>418,487</b>	<b>375,348</b>	
<b>Total Operating Expenses</b>	<b>1,205,680</b>	<b>1,238,885</b>	
<b>NET OPERATING INCOME</b>	<b>349,994</b>	<b>329,129</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	3,920	196,200	454,848	4
Commercial	486	107,031	154,956	5
Industrial	38	572,983	491,955	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,444</b>	<b>876,214</b>	<b>1,101,759</b>	
Private Fire Protection Service (462 )	68		29,862	7
Public Fire Protection Service (463 )	2		277,878	8
Other Sales to Public Authorities (464 )	55	33,582	42,651	9
Sales to Irrigation Customers	0	0	0	10
Sales for Resale (466 )	2	44,444	46,368	11
Interdepartmental Sales (467 )	0	0	0	12
<b>Total Sales of Water</b>	<b>4,571</b>	<b>954,240</b>	<b>1,498,518</b>	

**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)	
VILLAGE OF WEST BARABOO	9TH AVENUE	19,488	20,479	<b>1</b>
VILLAGE OF WEST BARABOO	8TH AVENUE	24,956	25,889	<b>2</b>
<b>Total</b>		<b>44,444</b>	<b>46,368</b>	

### 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	252,382	1
Wholesale fire protection billed	25,496	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>277,878</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	10,348	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>10,348</b>	
<b>Miscellaneous Service Revenues (471):</b>		
SERVICE RECONNECTION FEES AND NSF CHECK FEES	6,425	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>6,425</b>	
<b>Rents from Water Property (472):</b>		
ANNUAL RENTAL FEES FOR ANTENNA LOCATIONS ON RESERVOIR	28,973	8
<b>Total Rents from Water Property (472)</b>	<b>28,973</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	11,040	10
<b>Other (specify):</b>		
CO-OP PATRONAGE DIVIDEND	107	11
WISCONSIN FUEL TAX CLAIM	178	12
MISC. HANDLING FEES	85	13
<b>Total Other Water Revenues (474)</b>	<b>11,410</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	4,954	4,713	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	319	319	3
Maintenance of Water Source Plant (605)	17,072	15,274	4
<b>Total Source of Supply Expenses</b>	<b>22,345</b>	<b>20,306</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	11,010	10,951	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	167,662	167,511	7
Operation Supplies and Expenses (623)	1,022	1,773	8
Maintenance of Pumping Plant (625)	16,365	11,640	9
<b>Total Pumping Expenses</b>	<b>196,059</b>	<b>191,875</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	1,945	1,960	10
Chemicals (631)	31,788	32,312	11
Operation Supplies and Expenses (632)	5,699	5,537	12
Maintenance of Water Treatment Plant (635)	5,131	2,667	13
<b>Total Water Treatment Expenses</b>	<b>44,563</b>	<b>42,476</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	69,042	74,656	14
Operation Supplies and Expenses (641)	17,538	16,016	15
Maintenance of Distribution Reservoirs and Standpipes (650)	14,810	87,008	16
Maintenance of Mains (651)	48,580	51,893	17
Maintenance of Services (652)	34,947	40,114	18
Maintenance of Meters (653)	17,435	16,525	19
Maintenance of Hydrants (654)	15,682	19,334	20
Maintenance of Other Plant (655)	143	1,287	21
<b>Total Transmission and Distribution Expenses</b>	<b>218,177</b>	<b>306,833</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	15,065	13,660	<b>22</b>
Meter Reading Labor (902)	18,612	18,984	<b>23</b>
Supplies and Expenses (903)	6,249	5,902	<b>24</b>
Uncollectible Accounts (904)	0	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>39,926</b>	<b>38,546</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	57,589	54,494	<b>27</b>
Office Supplies and Expenses (921)	15,580	14,629	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	8,502	12,073	<b>30</b>
Property Insurance (924)	3,919	4,256	<b>31</b>
Injuries and Damages (925)	14,611	15,320	<b>32</b>
Employee Pensions and Benefits (926)	106,480	105,631	<b>33</b>
Regulatory Commission Expenses (928)	0	0	<b>34</b>
Miscellaneous General Expenses (930)	37,066	34,357	<b>35</b>
Transportation Expenses (933)	18,307	16,030	<b>36</b>
Maintenance of General Plant (935)	4,069	6,711	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>266,123</b>	<b>263,501</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>787,193</b>	<b>863,537</b>	

**TAXES (ACCT. 408 - WATER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		185,752	166,106	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,001	3,779	2
<b>Net property tax equivalent</b>		<b>181,751</b>	<b>162,327</b>	
Social Security		21,970	22,178	3
PSC Remainder Assessment		1,737	1,401	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>205,458</b>	<b>185,906</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.200320				3
County tax rate	mills		4.611209				4
Local tax rate	mills		10.216913				5
School tax rate	mills		8.799161				6
Voc. school tax rate	mills		1.415258				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.242861</b>				<b>10</b>
Less: state credit	mills		1.349270				11
<b>Net tax rate</b>	mills		<b>23.893591</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.216913</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.214419</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.431332</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.242861</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.809391</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.893591</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.339246</b>				<b>21</b>
Utility Plant, Jan. 1	\$	11,490,414	11,490,414				22
Materials & Supplies	\$	54,949	54,949				23
<b>Subtotal</b>	\$	<b>11,545,363</b>	<b>11,545,363</b>				<b>24</b>
Less: Plant Outside Limits	\$	210,106	210,106				25
<b>Taxable Assets</b>	\$	<b>11,335,257</b>	<b>11,335,257</b>				<b>26</b>
Assessment Ratio	dec.		0.847351				27
<b>Assessed Value</b>	\$	<b>9,604,941</b>	<b>9,604,941</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.339246</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>185,752</b>	<b>185,752</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	114,320					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>185,752</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	23,860	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	448,151	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	18,788	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>490,799</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	3,656	0	12
Structures and Improvements (321)	1,220,683	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	72,846	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	383,204	37,049	17
Diesel Pumping Equipment (326)	29,948	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	30,740	0	20
<b>Total Pumping Plant</b>	<b>1,741,077</b>	<b>37,049</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	74,190	0	23
<b>Total Water Treatment Plant</b>	<b>74,190</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	23,860	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	448,151	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	18,788	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>490,799</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	2,145	0	1,511	12
Structures and Improvements (321)	22,432	0	1,198,251	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	72,846	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	11,451	0	408,802	17
Diesel Pumping Equipment (326)	0	0	29,948	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	30,740	20
<b>Total Pumping Plant</b>	<b>36,028</b>	<b>0</b>	<b>1,742,098</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)		0	74,190	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>74,190</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	7,412	0	24
Structures and Improvements (341)	28,629	0	25
Distribution Reservoirs and Standpipes (342)	569,914	0	26
Transmission and Distribution Mains (343)	2,370,201	529,688	27
Fire Mains (344)	0	0	28
Services (345)	457,817	47,691	29
Meters (346)	488,387	34,238	30
Hydrants (348)	725,682	49,455	31
Other Transmission and Distribution Plant (349)	5,533	0	32
<b>Total Transmission and Distribution Plant</b>	<b>4,653,575</b>	<b>661,072</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	2,005	0	33
Structures and Improvements (390)	17,021	0	34
Office Furniture and Equipment (391)	17,419	0	35
Computer Equipment (391.1)	14,866	0	36
Transportation Equipment (392)	159,578	78,467	37
Stores Equipment (393)	767	0	38
Tools, Shop and Garage Equipment (394)	63,606	5,933	39
Laboratory Equipment (395)	1,395	0	40
Power Operated Equipment (396)	140,105	0	41
Communication Equipment (397)	10,595	0	42
SCADA Equipment (397.1)	14,685	0	43
Miscellaneous Equipment (398)	1,442	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>443,484</b>	<b>84,400</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,403,125</b>	<b>782,521</b>	
Common Utility Plant Allocated to Water Department (300)	0	0	46
<b>Total utility plant in service</b>	<b>7,403,125</b>	<b>782,521</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	7,412	24
Structures and Improvements (341)	0	0	28,629	25
Distribution Reservoirs and Standpipes (342)	0	0	569,914	26
Transmission and Distribution Mains (343)	1,760	0	2,898,129	27
Fire Mains (344)	0	0	0	28
Services (345)	840	0	504,668	29
Meters (346)	12,062	0	510,563	30
Hydrants (348)	2,656	0	772,481	31
Other Transmission and Distribution Plant (349)	0	0	5,533	32
<b>Total Transmission and Distribution Plant</b>	<b>17,318</b>	<b>0</b>	<b>5,297,329</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	2,005	33
Structures and Improvements (390)	15,946	0	1,075	34
Office Furniture and Equipment (391)	12,062	0	5,357	35
Computer Equipment (391.1)	0	0	14,866	36
Transportation Equipment (392)	52,261	0	185,784	37
Stores Equipment (393)	485	0	282	38
Tools, Shop and Garage Equipment (394)	13,811	0	55,728	39
Laboratory Equipment (395)	130	0	1,265	40
Power Operated Equipment (396)	0	0	140,105	41
Communication Equipment (397)	1,889	0	8,706	42
SCADA Equipment (397.1)	0	0	14,685	43
Miscellaneous Equipment (398)	378	0	1,064	44
Other Tangible Property (399)	0	0	0	45
<b>Total General Plant</b>	<b>96,962</b>	<b>0</b>	<b>430,922</b>	
<b>Total utility plant in service directly assignable</b>	<b>150,308</b>	<b>0</b>	<b>8,035,338</b>	
Common Utility Plant Allocated to Water Department (300)	0	0	0	46
<b>Total utility plant in service</b>	<b>150,308</b>	<b>0</b>	<b>8,035,338</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	50,942	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>50,942</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	140,564	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	157,141	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	24,900	0	20
<b>Total Pumping Plant</b>	<b>322,605</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	50,942	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>50,942</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	140,564	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	3,396	0	153,745	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	24,900	20
<b>Total Pumping Plant</b>	<b>3,396</b>	<b>0</b>	<b>319,209</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	12,515	0	25
Distribution Reservoirs and Standpipes (342)	217,277	0	26
Transmission and Distribution Mains (343)	2,659,345	211,809	27
Fire Mains (344)	0	0	28
Services (345)	625,873	54,001	29
Meters (346)	0	0	30
Hydrants (348)	195,210	32,446	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>3,710,220</b>	<b>298,256</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	0	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,083,767</b>	<b>298,256</b>	
Common Utility Plant Allocated to Water Department (300)	0	0	46
<b>Total utility plant in service</b>	<b>4,083,767</b>	<b>298,256</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)  
--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	0 24
Structures and Improvements (341)	0	0	12,515 25
Distribution Reservoirs and Standpipes (342)	0	0	217,277 26
Transmission and Distribution Mains (343)	0	0	2,871,154 27
Fire Mains (344)	0	0	0 28
Services (345)	2,538	0	677,336 29
Meters (346)	0	0	0 30
Hydrants (348)	0	0	227,656 31
Other Transmission and Distribution Plant (349)	0	0	0 32
<b>Total Transmission and Distribution Plant</b>	<b>2,538</b>	<b>0</b>	<b>4,005,938</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	0 33
Structures and Improvements (390)	0	0	0 34
Office Furniture and Equipment (391)	0	0	0 35
Computer Equipment (391.1)	0	0	0 36
Transportation Equipment (392)	0	0	0 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	0 39
Laboratory Equipment (395)	0	0	0 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	0 42
SCADA Equipment (397.1)	0	0	0 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>5,934</b>	<b>0</b>	<b>4,376,089</b>
Common Utility Plant Allocated to Water Department (300)	0	0	0 46
<b>Total utility plant in service</b>	<b>5,934</b>	<b>0</b>	<b>4,376,089</b>

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			81,114	<b>81,114</b>	1
February			75,370	<b>75,370</b>	2
March			77,567	<b>77,567</b>	3
April			81,554	<b>81,554</b>	4
May			87,279	<b>87,279</b>	5
June			90,649	<b>90,649</b>	6
July			94,930	<b>94,930</b>	7
August			92,945	<b>92,945</b>	8
September			81,478	<b>81,478</b>	9
October			84,873	<b>84,873</b>	10
November			76,817	<b>76,817</b>	11
December			79,965	<b>79,965</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>1,004,541</b>	<b>1,004,541</b>	
Less: Water sold				954,240	13
Volume pumped but not sold				<b>50,301</b>	14
Volume sold as a percent of volume pumped				<b>95%</b>	15
Volume used for water production, water quality and system maintenance				3,084	16
Volume related to equipment/system malfunction				113	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				<b>3,197</b>	19
Volume pumped but unaccounted for				<b>47,104</b>	20
Percent of water lost				<b>5%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,325	24
Date of maximum: 7/30/2007					25
Cause of maximum:					26
Hot, dry weather resulting in additional City-wide lawn/garden sprinkling activities.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,590	27
Date of minimum: 12/25/2007					28
Total KWH used for pumping for the year				1,890,580	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
HILL STREET	2	301	12	936,000	Yes	<b>1</b>
JEFFERSON STREET	4	387	28	1,440,000	Yes	<b>2</b>
SAUK AVENUE	6	360	19	1,296,000	Yes	<b>3</b>
GALL ROAD	7	185	24	1,872,000	Yes	<b>4</b>
SECOND AVENUE	8	240	18	1,440,000	Yes	<b>5</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BARNHART PUMP NO. 1	BARNHART PUMP NO. 2	BARNHART PUMP NO. 3	1
Location	660 COMMERCE AVE.	660 COMMERCE AVE.	660 COMMERCE AVE.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE - DEMING	CRANE - DEMING	GRUNDFOS	5
Year Installed	2003	2003	2003	6
Type	OTHER	OTHER	CENTRIFUGAL	7
Actual Capacity (gpm)	2,750	2,750	155	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL	U.S. ELECTRICAL	GRUNDFOS	9 10
Year Installed	2003	2003	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	3	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BARNHART PUMP NO. 4	BARNHART-GENERATOR	HI-LIFT GENERATOR	14
Location	660 COMMERCE AVE.	660 COMMERCE AVE.	1807 OAK ST.	15
Purpose	B	S	S	16
Destination	D	D	D	17
Pump Manufacturer	GRUNDFOS		WEINAN	18
Year Installed	2003	2003	1971	19
Type	CENTRIFUGAL		CENTRIFUGAL	20
Actual Capacity (gpm)	155		500	21
Pump Motor or Standby Engine Mfr	GRUNDFOS	CUMMINGS	INTERNAT'L HARVESTOR	22 23
Year Installed	2003	2003	1971	24
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	25
Horsepower	3	336	172	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HI-LIFT PUMP NO. 1	HI-LIFT PUMP NO. 2	HI-LIFT PUMP NO. 3	1
Location	1807 OAK ST.	1807 OAK ST.	1807 OAK ST.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WEINAN	WEINAN	WEINAN	5
Year Installed	1971	1971	1971	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	500	500	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	MARATHON	9 10
Year Installed	1971	1971	1971	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 2-STANDBY MOTOR	WELL 4-STANDBY MOTOR	WELL 6-STANDBY MOTOR	14
Location	722 HILL ST.	808 JEFFERSON ST.	919 SAUK AVE.	15
Purpose	S	S	S	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS	LAYNE	LAYNE	18
Year Installed	1998	1961	1987	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	650	1,100	900	21
Pump Motor or Standby Engine Mfr	FORD	WAUKESHA	WAUKESHA	22 23
Year Installed	1998	1961	1976	24
Type	PROPANE	NATURAL GAS	DIESEL	25
Horsepower	161	250	260	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 7-STANDBY MOTOR	WELL 8-STANDBY MOTOR	WELL NO. 2	1
Location	801 GALL RD.	721 SECOND AVE.	722 HILL ST.	2
Purpose	S	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	GOULDS	5
Year Installed	1993	2006	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,300	1,000	650	8
Pump Motor or Standby Engine Mfr	JOHN DEERE	FORD	U.S. ELECTRIC	9 10
Year Installed	1994	2006	1998	11
Type	DIESEL	NATURAL GAS	ELECTRIC	12
Horsepower	200	117	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO. 4	WELL NO. 6	WELL NO. 7	14
Location	808 JEFFERSON ST.	919 SAUK AVE.	801 GALL RD.	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	GOULDS	GOULDS	18
Year Installed	1961	1999	2006	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	900	1,600	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	22 23
Year Installed	1961	1997	1993	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	200	200	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 8			1
Location	721 SECOND AVE.			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	2006			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,000			8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			10
Year Installed	2006			11
Type	ELECTRIC			12
Horsepower	125			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
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
Year Installed				23
Type				24
Horsepower				25
				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	NO. 1, BIRCH ST.	NO. 2, OAK ST.	NO. 3, EAST ST.	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	ET	3
Year constructed	1885	1954	1971	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	61	45	127	6
Total capacity in gallons (actual)	277,000	1,250,000	250,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.6100	5.6100	5.6100	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

## 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	NO. 4, MOORE ST.	NO. 5, INDUSTRIAL PARK	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1978	1988	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	130	142	6
Total capacity in gallons (actual)	300,000	300,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.6100	5.6100	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

### 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	1.500	3,470	0	0	0	3,470
M	D	2.000	4,410	0	800	0	3,610
M	D	3.000	0	0	0	0	0
M	D	4.000	2,491	0	0	0	2,491
M	D	6.000	188,106	3,616	0	0	191,722
M	D	8.000	88,562	4,831	0	0	93,393
M	S	8.000	1,058	0	0	0	1,058
M	D	10.000	31,573	5,141	0	0	36,714
M	S	10.000	105	0	0	0	105
M	D	12.000	32,305	1,162	0	0	33,467
M	D	14.000	3,003	0	0	0	3,003
M	D	16.000	4,584	0	0	0	4,584
<b>Total Within Municipality</b>			<b>359,667</b>	<b>14,750</b>	<b>800</b>	<b>0</b>	<b>373,617</b>
M	D	8.000	7,695	0	0	0	7,695
<b>Total Outside of Municipality</b>			<b>7,695</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,695</b>
<b>Total Utility</b>			<b>367,362</b>	<b>14,750</b>	<b>800</b>	<b>0</b>	<b>381,312</b>

### 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)	
L	0.500	132	0	2	0	130	0	1
L	0.750	16	0	1	0	15	0	2
M	0.750	1,690	6	8	0	1,688	0	3
M	1.000	2,069	55	9	0	2,115	90	4
M	1.250	2	0	0	0	2	0	5
M	1.500	75	1	0	0	76	0	6
M	2.000	105	0	1	0	104	0	7
M	3.000	2	0	0	0	2	0	8
P	4.000	1	0	0	0	1	0	9
M	4.000	25	0	0	0	25	0	10
M	6.000	35	24	1	0	58	23	11
M	8.000	18	0	0	0	18	0	12
M	10.000	1	0	0	0	1	0	13
M	12.000	3	0	0	0	3	0	14
M	16.000	1	0	0	0	1	0	15
<b>Total Utility</b>		<b>4,175</b>	<b>86</b>	<b>22</b>	<b>0</b>	<b>4,239</b>	<b>113</b>	

### 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	4,154	300	221	0	4,233	527	1
0.750	128	12	6	0	134	17	2
1.000	87	4	1	0	90	7	3
1.500	68	5	1	0	72	22	4
2.000	58	2	0	0	60	13	5
3.000	16	0	0	0	16	14	6
4.000	8	1	0	0	9	8	7
6.000	6	0	0	0	6	2	8
<b>Total:</b>	<b>4,525</b>	<b>324</b>	<b>229</b>	<b>0</b>	<b>4,620</b>	<b>610</b>	

#### 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	3,853	273	11	15	0	81	4,233	1
0.750	61	55	1	2	0	15	134	2
1.000	6	59	9	7	0	9	90	3
1.500	0	56	5	7	0	4	72	4
2.000	0	34	8	13	0	5	60	5
3.000	0	5	0	9	0	2	16	6
4.000	0	3	2	1	0	3	9	7
6.000	0	1	2	1	2	0	6	8
<b>Total:</b>	<b>3,920</b>	<b>486</b>	<b>38</b>	<b>55</b>	<b>2</b>	<b>119</b>	<b>4,620</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	3				3	1
Within Municipality	710	29	12		727	2
<b>Total Fire Hydrants</b>	<b>713</b>	<b>29</b>	<b>12</b>	<b>0</b>	<b>730</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**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:	333
Number of distribution system valves end of year:	1,130
Number of distribution valves operated during year:	620

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## WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 650 - Expenses decreased in 2007 and returned to normal activity. In 2006, the cost (\$80,000.00) associated with painting the Moore St. water tower caused this account classification to increase.

Account 923 - Expenses decreased in 2007 and returned to normal activity. In 2006, the cost (\$5,750.00) to hire an outside firm to update the water system maps caused this account classification to increase.

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

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

Account 325 - In 2007, the Utility replaced three original motors/controls at the Oak St. Hi-Lift station at a cost of \$14,670.00. In 2007, Well No. 4 was inspected and as a result, the following equipment was replaced: 5-stage bowl assembly, electric motor and column at a total cost of \$22,379.00.

Account 392 - In 2007, the Utility purchased a "2007" Dodge Ram service truck in the amount of \$29,064.00 and purchased a "2008" Ford Dumptruck in the amount of \$49,403.00.

Account 394 - In 2007, the Utility purchased a snowblower in the amount of \$1,000.00 and purchased a handheld GPS data collection unit in the amount of \$4,933.00.

### WATER OPERATING SECTION FOOTNOTES

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

**If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.**

Account 320 - In 2007, the Utility retired the parcel of land (\$2,146.00) associated with the old pumphouse/garage structures when the property was sold to the City of Baraboo Parks Dept.

Account 321 - In 2007, the Utility retired the old pumphouse structure (\$22,432.00) when the property was sold to the City of Baraboo Parks Dept.

Account 325 - In 2007, the Utility retired three original motors/controls at the Oak St. Hi-Lift station at a cost of \$5,604.00. In 2007, Well No. 4 was inspected and as a result, a bowl assembly and motor were retired at a cost of \$5,847.00.

Account 390 - In 2007, the Utility retired the old garage structure (\$15,946.00) when the property was sold to the City of Baraboo Parks Dept.

Account 391 - In 2007, the Utility retired obsolete office furniture/equipment stored at the old pumphouse/garage including desks, fax machine and office dividers at a cost of \$12,062.00.

Account 392 - In 2007, the Utility retired a "2000" Chevrolet truck at a cost of \$21,023.00 and a "1999" Chevrolet Dumptruck at a cost of \$31,238.00.

Account 393 - In 2007, the Utility retired obsolete equipment stored at the old pumphouse/garage at a cost of \$485.00.

Account 394 - In 2007, the Utility retired a "Simplicity" snowblower at a cost of \$1,235.00 and retired obsolete tools/shop equipment stored at the old pumphouse/garage at a total cost of \$12,576.00.

Account 395 - In 2007, the Utility retired an obsolete lab refrigerator at a cost of \$130.00.

Account 397 - In 2007, the Utility retired obsolete radio equipment at a total cost of \$1,889.00.

Account 398 - In 2007, the Utility retired obsolete misc. equipment stored at the old pumphouse/garage at a total cost of \$378.00.

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**Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)**

**If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.**

Account 325 - The Utility replaced three original motors/starters at the Oak St. Hi-lift station. Since \$3,397.00 of the original purchase price was booked as a contribution to the Utility (HUD grant), the above amount was retired from this plant classification.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-17)

#### General footnotes

Water main retirements occurred in conjunction with the City's "2007" street reconstruction program on 9th St. in addition to the Utility's improvement project on Council St. The Water Utility replaced 2" main with 6" main in the affected areas to improve fire flow capabilities.

All of the water main retired in 2007 represent mains that had been FINANCED by the utility.

**If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.**

Main additions were paid for by Utility and various developers.

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### Water Services (Page W-18)

#### General footnotes

Service retirements occurred as part of the City's "2007" street reconstruction program and the Utility's water improvement project when lead and iron services were upgraded to copper on various City streets.

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

Service additions were paid for by the Utility and various developers.

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### Meters (Page W-19)

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

Per PSC 185.76 Periodic Tests: (6) The Utility adopted a new meter replacement program for meters 1" or smaller that results in each meter being replaced within twenty years of original date of installation. During 2007, the utility met our replacement requirements by replacing all meters 1" or smaller installed prior to 1988.

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

Yes.

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

The Utility contracts with an outside firm for the testing of our meters over two inches. The annual testing rotation for our 6" meters is in December but due to scheduling conflicts with the independent contractor, two meters were tested in December, 2007 with the balance of the 6" meters being tested in January, 2008.

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## WATER OPERATING SECTION FOOTNOTES

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### Hydrants and Distribution System Valves (Page W-20)

#### General footnotes

1. All hydrants retired during 2007 represented hydrants that had been financed by the Utility.
  
  2. When operating hydrants in the system, the Utility arbitrarily selects a street and exercises all hydrants north of the street one year and the following year, exercises all hydrants south of the street; consequently, in a two year time span, all hydrants are operated. In 2006, 411 hydrants were exercised which resulted in over half of the system being operated for that year.
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