



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: BARABOO CITY WATER WORKS

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Principal Office: 450 ROUNDHOUSE COURT  
BARABOO, WI 53913

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For the Year Ended: DECEMBER 31, 2008

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**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:**

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**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

**Email Address:** jbance@cityofbaraboo.com

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

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

**Title:** UTILITY ACCOUNTANT/OFFICE MANAGER

**Office Address:** CITY OF BARABOO WATER UTILITY

450 ROUNDHOUSE COURT  
BARABOO, WI 53913

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

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

**Email Address:** jbance@cityofbaraboo.com

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**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:**

**Email Address:** rjanke@charter.net

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

YES

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**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

**Email Address:** aworthman@virchowkrause.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 3/26/2009

**Period covered by most recent audit:** 2008

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

**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

**Email Address:** tkramer@cityofbaraboo.com

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

**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,

**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:** [REDACTED]

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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,474,434	1,555,674	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	839,468	787,193	2
Depreciation Expense (403)	220,473	213,029	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	217,777	205,458	5
<b>Total Operating Expenses</b>	<b>1,277,718</b>	<b>1,205,680</b>	
<b>Net Operating Income</b>	<b>196,716</b>	<b>349,994</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>196,716</b>	<b>349,994</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,198	961	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	28,288	44,676	10
Miscellaneous Nonoperating Income (421)	57,293	156,216	11
<b>Total Other Income</b>	<b>86,779</b>	<b>201,853</b>	
<b>Total Income</b>	<b>283,495</b>	<b>551,847</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(39,846)	(39,847)	12
Other Income Deductions (426)	80,768	77,312	13
<b>Total Miscellaneous Income Deductions</b>	<b>40,922</b>	<b>37,465</b>	
<b>Income Before Interest Charges</b>	<b>242,573</b>	<b>514,382</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	5,933	7,087	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>5,933</b>	<b>7,087</b>	
<b>Net Income</b>	<b>236,640</b>	<b>507,295</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,068,836	6,561,541	20
Balance Transferred from Income (433)	236,640	507,295	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>7,305,476</b>	<b>7,068,836</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as 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	1,474,434	0	1,474,434	1
<b>Total (Acct. 400):</b>	<b>1,474,434</b>	<b>0</b>	<b>1,474,434</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	839,468	0	839,468	2
<b>Total (Acct. 401-402):</b>	<b>839,468</b>	<b>0</b>	<b>839,468</b>	
<b>Depreciation Expense (403):</b>				
Derived	220,473	0	220,473	3
<b>Total (Acct. 403):</b>	<b>220,473</b>	<b>0</b>	<b>220,473</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	217,777	0	217,777	5
<b>Total (Acct. 408):</b>	<b>217,777</b>	<b>0</b>	<b>217,777</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>196,716</b>	<b>0</b>	<b>196,716</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	1,198	0	1,198	8
<b>Total (Acct. 415-416):</b>	<b>1,198</b>	<b>0</b>	<b>1,198</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>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	28,288	0	28,288	11
<b>Total (Acct. 419):</b>	<b>28,288</b>	<b>0</b>	<b>28,288</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		57,293	57,293	12
NONE	0	0	0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>57,293</b>	<b>57,293</b>	
<b>TOTAL OTHER INCOME:</b>	<b>29,486</b>	<b>57,293</b>	<b>86,779</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(39,846)	0	(39,846)	14
NONE	0	0	0	15
<b>Total (Acct. 425):</b>	<b>(39,846)</b>	<b>0</b>	<b>(39,846)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	80,768	80,768	16
NONE	0	0	0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>80,768</b>	<b>80,768</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(39,846)</b>	<b>80,768</b>	<b>40,922</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	0	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	5,933	0	5,933	21
<b>Total (Acct. 430):</b>	<b>5,933</b>	<b>0</b>	<b>5,933</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	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>5,933</b>	<b>0</b>	<b>5,933</b>	
<b>NET INCOME:</b>	<b>260,115</b>	<b>(23,475)</b>	<b>236,640</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	4,007,883	3,060,953	7,068,836	24
<b>Total (Acct. 216):</b>	<b>4,007,883</b>	<b>3,060,953</b>	<b>7,068,836</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	260,115	(23,475)	236,640	25
<b>Total (Acct. 433):</b>	<b>260,115</b>	<b>(23,475)</b>	<b>236,640</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>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</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>4,267,998</b>	<b>3,037,478</b>	<b>7,305,476</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)	1,244				1,244	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	46				46	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>46</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46</b>	
<b>Net income (or loss)</b>	<b>1,198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,198</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	1,474,434	0	0	0	1,474,434	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 -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)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,474,434</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,474,434</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	290,505	0	290,505	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	9,895	0	9,895	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>300,400</b>	<b>0</b>	<b>300,400</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	6.6	1
Electric	0.0	2
Gas	0.0	3
Sewer	2.0	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 (101)	13,657,963	12,433,809	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,176,050	2,940,676	2
<b>Net Utility Plant</b>	<b>10,481,913</b>	<b>9,493,133</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	49,871	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>52,887</b>	<b>52,887</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	53,471	13,209	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	564,074	750,032	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	270,945	295,867	15
Other Accounts Receivable (143)	746	5,002	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	72,813	27,649	18
Plant Materials and Operating Supplies (154)	58,604	60,226	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
<b>Total Current and Accrued Assets</b>	<b>1,020,653</b>	<b>1,151,985</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>11,555,453</b>	<b>10,698,005</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)	3,081,787	2,547,709	<b>33</b>
Appropriated Earned Surplus (215)	0	0	<b>34</b>
Unappropriated Earned Surplus (216)	7,305,476	7,068,836	<b>35</b>
<b>Total Proprietary Capital</b>	<b>10,387,263</b>	<b>9,616,545</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>36</b>
Advances from Municipality (223)	129,292	158,024	<b>37</b>
Other Long-Term Debt (224)	0	0	<b>38</b>
<b>Total Long-Term Debt</b>	<b>129,292</b>	<b>158,024</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>39</b>
Accounts Payable (232)	178,004	15,314	<b>40</b>
Payables to Municipality (233)	22,485	42,585	<b>41</b>
Customer Deposits (235)	0	0	<b>42</b>
Taxes Accrued (236)	0	0	<b>43</b>
Interest Accrued (237)	867	1,065	<b>44</b>
Tax Collections Payable (241)	0	0	<b>45</b>
Miscellaneous Current and Accrued Liabilities (242)	212,836	201,126	<b>46</b>
<b>Total Current and Accrued Liabilities</b>	<b>414,192</b>	<b>260,090</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>47</b>
Customer Advances for Construction (252)	1,685	1,685	<b>48</b>
Other Deferred Credits (253)	623,021	661,661	<b>49</b>
<b>Total Deferred Credits</b>	<b>624,706</b>	<b>663,346</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>50</b>
Injuries and Damages Reserve (262)	0	0	<b>51</b>
Pensions and Benefits Reserve (263)	0	0	<b>52</b>
Miscellaneous Operating Reserves (265)	0	0	<b>53</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>11,555,453</b>	<b>10,698,005</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	12,433,809	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)	8,153,191	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,429,724	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant Leased to Others (104)	0	0	0	0	5
Property Held for Future Use (105)	0	0	0	0	6
Completed Construction not Classified (106)	0	0	0	0	7
Construction Work in Progress (107)	1,075,048	0	0	0	8
<b>Total Utility Plant</b>	<b>13,657,963</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 (111.1)	1,958,814	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,217,236	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	11
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	12
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	14
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	15
<b>Total Accumulated Provision</b>	<b>3,176,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)	0	0	0	0	16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0	0	0	0	17
Other Utility Plant Adjustments (119)	0	0	0	0	18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>10,481,913</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,802,923				<b>1,802,923</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	220,473				<b>220,473</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	14,234				<b>14,234</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE	0				<b>0</b>	<b>9</b>
Salvage	27,653				<b>27,653</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>262,360</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>262,360</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	104,297				<b>104,297</b>	<b>18</b>
Cost of removal	2,172				<b>2,172</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>106,469</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>106,469</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,958,814</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,958,814</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	1,137,753				<b>1,137,753</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	80,768				<b>80,768</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
NONE	0				<b>0</b>	9
Salvage	55				<b>55</b>	10
Other credits (specify):						11
NONE	0				<b>0</b>	12
	0				<b>0</b>	13
	0				<b>0</b>	14
	0				<b>0</b>	15
<b>Total credits</b>	<b>80,823</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,823</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	1,340				<b>1,340</b>	18
Cost of removal	0				<b>0</b>	19
Other debits (specify):						20
NONE	0				<b>0</b>	21
	0	0			<b>0</b>	22
	0				<b>0</b>	23
	0				<b>0</b>	24
<b>Total debits</b>	<b>1,340</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,340</b>	25
<b>Balance end of year (111.2)</b>	<b>1,217,236</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,217,236</b>	26
<b>Footnotes</b>						27

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
NONE	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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	58,604	60,226
Sewer utility (154)	0	0
Heating utility (154)	0	0
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	0	0
Stores expense (163)	0	0
<b>Total Materials and Supplies</b>	58,604	60,226

**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>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**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	2,547,709	1
<b>Changes during year (explain):</b>		
2008 CONTRIBUTIONS (TIF) BY MUNICIPALITY FOR WATER TOWER	534,078	2
<b>Balance end of year</b>	<b><u>3,081,787</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.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
NONE				0	1
				<b>Total Bonds (Account 221):</b>	<b>0</b>

## 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 from Municipality (223)</b>					
CITY OF BARABOO-CAPITAL PROJECTS LOAN	06/09/2003	04/30/2013	3.99%	129,292	1
<b>Total for Account 223</b>				<b>129,292</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	3
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	217,777	2
Charged electric department expense	0	3
Charged sewer department expense	4,119	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>221,896</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	198,173	6
Social Security taxes	22,463	7
PSC Remainder Assessment	1,260	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>221,896</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 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<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	1,065	5,933	6,131	867	2
<b>Subtotal</b>	<b>1,065</b>	<b>5,933</b>	<b>6,131</b>	<b>867</b>	
<b>Other Long-Term Debt (224)</b>					
ALLIANT ENERGY-MAIN REPLACEMENT LOAN	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
ONE		0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,065</b>	<b>5,933</b>	<b>6,131</b>	<b>867</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
RECEIVABLE FROM TIF VIII-UTILITY IMPROVEMENTS COMPLETED ON WATER/ASH STREETS	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>Sinking Funds (125):</b>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE	0	5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE	0	6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	270,945	8
Electric	0	9
Sewer (Regulated)	0	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 142):</b>	<b>270,945</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work	746	13
<b>Other (specify):</b>		
NONE	0	14
<b>Total (Acct. 143):</b>	<b>746</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL-DUE FROM MUNICIPALITY	2,783	* 15
TIF DISTRICT VI AND VII PORTION OF WATER TOWER-DUE FROM MUNICIPALITY	24,886	* 16
UTILITY FLOOD DAMAGE COSTS SUBMITTED TO FEMA BY CITY-DUE FROM MUNICIPALITY	15,619	* 17
HYDRANT DAMAGES WHEN CITY SNOWPLOW HIT DISTRIBUTION PLANT-DUE FROM MUNICIPALITY	4,075	* 18
RETURN ON METERS-DUE FROM SEWER FUND	11,216	* 19

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
METER DEPRECIATION-DUE FROM SEWER FUND	14,234	* 20
<b>Total (Acct. 145):</b>	<b>72,813</b>	
<b>Prepayments (165):</b>		
NONE	0	21
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE	0	23
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	24
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE	0	26
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DECEMBER, 2008 PAYROLL	18,967	* 27
PERCENTAGE OF CITY SERVICES BLDG EXPENSE-4TH QTR, 2008	3,518	* 28
<b>Total (Acct. 233):</b>	<b>22,485</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	597,693	29
US CELLULAR ANTENNA RENT FOR 2008	25,328	* 30
<b>Total (Acct. 253):</b>	<b>623,021</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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### Detail of Other Balance Sheet Accounts (Page F-22)

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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## 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)	8,094,264	0	0	0	<b>8,094,264</b>	<b>1</b>
Materials and Supplies	59,415	0	0	0	<b>59,415</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,880,868	0	0	0	<b>1,880,868</b>	<b>4</b>
Customer Advances for Construction	1,685	0	0	0	<b>1,685</b>	<b>5</b>
Regulatory Liability	617,616	0	0	0	<b>617,616</b>	<b>6</b>
NONE	0	0	0	0	<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>5,653,510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,653,510</b>	
Net Operating Income	196,716	0	0	0	<b>196,716</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.48%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.48%</b>	

**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	637,539	0	0	0	<b>637,539</b>	1
<b>Add credits during year:</b>						
NONE	0	0	0	0	<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	39,846	0	0	0	<b>39,846</b>	3
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	4
<b>Balance End of Year</b>	<b>597,693</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>597,693</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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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.**

Oak Park Place Development added 1002' of 8" main. \*

In conjunction with the "2008" City of Baraboo Street Reconstruction Project, the Utility financed the installation of the following:

360' of 6" main on Deppe St.  
272' of 6" main on Center St.

As part of the new Barnhart Water Tower Construction Project, the Utility financed the installation of 50' of 12" main in 2008. The cost associated with the new main extension is included in "Construction Work in Progress" (Acct. No. 107) as the project completion date will be in 2009.

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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.**

## 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)	1,427,247	1,498,518	1
<b>Total Sales of Water</b>	<b>1,427,247</b>	<b>1,498,518</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	4,614	10,348	2
Rents from Water Property (472 )	26,122	28,973	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	16,451	17,835	5
<b>Total Other Operating Revenues</b>	<b>47,187</b>	<b>57,156</b>	
<b>Total Operating Revenues</b>	<b>1,474,434</b>	<b>1,555,674</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	22,813	22,345	6
Pumping Expenses (620-625)	196,944	196,059	7
Water Treatment Expenses (630-635)	55,074	44,563	8
Transmission and Distribution Expenses (640-655)	220,061	218,177	9
Customer Accounts Expenses (901-906)	40,524	39,926	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	304,052	266,123	12
<b>Total Operation and Maintenance Expenses</b>	<b>839,468</b>	<b>787,193</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	220,473	213,029	13
Amortization Expense (404-407)	0	0	14
Taxes (408 )	217,777	205,458	15
<b>Total Other Operating Expenses</b>	<b>438,250</b>	<b>418,487</b>	
<b>Total Operating Expenses</b>	<b>1,277,718</b>	<b>1,205,680</b>	
<b>NET OPERATING INCOME</b>	<b>196,716</b>	<b>349,994</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 (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )	0	0	0	1
Commercial (460.2 )	0	0	0	2
Industrial (460.3 )	0	0	0	3
Public Authority (460.4 )	0	0	0	4
<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 (461.1 )	3,945	189,552	448,593	5
Commercial (461.2 )	485	103,016	151,375	6
Industrial (461.3 )	36	494,626	425,419	7
Public Authority (461.4 )	55	33,816	42,637	8
<b>Total Metered Sales to General Customers (461)</b>	<b>4,521</b>	<b>821,010</b>	<b>1,068,024</b>	
Private Fire Protection Service (462 )	69		29,913	9
Public Fire Protection Service (463 )	2		284,478	10
Other Water Sales (465 )	0	0	0	11
Sales for Resale (466 )	2	42,891	44,832	12
Interdepartmental Sales (467 )	0	0	0	13
<b>Total Sales of Water</b>	<b>4,594</b>	<b>863,901</b>	<b>1,427,247</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	8TH AVENUE	26,336	27,254	1
VILLAGE OF WEST BARABOO	9TH AVENUE	16,555	17,578	2
<b>Total</b>		<b>42,891</b>	<b>44,832</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>		
Wholesale fire protection billed	25,496	1
Amount billed (usually per rate schedule F-1 or Fd-1)	258,982	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>284,478</b>	
<b>Forfeited Discounts (470):</b>		
NONE	0	5
Customer late payment charges	4,614	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>4,614</b>	
<b>Rents from Water Property (472):</b>		
ANNUAL RENTAL FEES FOR ANTENNA LOCATIONS ON RESERVOIR	26,122	7
<b>Total Rents from Water Property (472)</b>	<b>26,122</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
CO-OP PATRONAGE DIVIDEND	266	9
WISCONSIN FUEL TAX CLAIM	265	10
NSF CHECK FEES	400	11
SERVICE RECONNECTION FEES	4,240	12
MISC. HANDLING FEES	64	13
Return on net investment in meters charged to sewer department	11,216	14
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>16,451</b>	

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## OTHER OPERATING REVENUES (WATER)

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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

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)	5,390	4,954	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	319	319	3
Maintenance of Water Source Plant (605)	17,104	17,072	4
<b>Total Source of Supply Expenses</b>	<b>22,813</b>	<b>22,345</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	12,898	11,010	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	166,799	167,662	7
Operation Supplies and Expenses (623)	909	1,022	8
Maintenance of Pumping Plant (625)	16,338	16,365	9
<b>Total Pumping Expenses</b>	<b>196,944</b>	<b>196,059</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	2,442	1,945	10
Chemicals (631)	37,451	31,788	11
Operation Supplies and Expenses (632)	14,379	5,699	* 12
Maintenance of Water Treatment Plant (635)	802	5,131	13
<b>Total Water Treatment Expenses</b>	<b>55,074</b>	<b>44,563</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	60,000	69,042	14
Operation Supplies and Expenses (641)	17,207	17,538	15
Maintenance of Distribution Reservoirs and Standpipes (650)	10,071	14,810	16
Maintenance of Mains (651)	57,479	48,580	17
Maintenance of Services (652)	24,882	34,947	* 18
Maintenance of Meters (653)	23,041	17,435	* 19
Maintenance of Hydrants (654)	22,521	15,682	* 20
Maintenance of Other Plant (655)	4,860	143	21
<b>Total Transmission and Distribution Expenses</b>	<b>220,061</b>	<b>218,177</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	14,423	15,065	22
Accounting and Collecting Labor (902)	20,018	18,612	23
Supplies and Expenses (903)	6,083	6,249	24
Uncollectible Accounts (904)	0	0	25

## 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>			
Customer Service and Information Expenses (906)	0	0	26
<b>Total Customer Accounts Expenses</b>	<b>40,524</b>	<b>39,926</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	59,661	57,589	28
Office Supplies and Expenses (921)	18,024	15,580	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	24,845	8,502	* 31
Property Insurance (924)	4,361	3,919	32
Injuries and Damages (925)	15,817	14,611	33
Employee Pensions and Benefits (926)	119,945	106,480	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	35,521	37,066	36
Transportation Expenses (933)	22,165	18,307	37
Maintenance of General Plant (935)	3,713	4,069	38
<b>Total Administrative and General Expenses</b>	<b>304,052</b>	<b>266,123</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>839,468</b>	<b>787,193</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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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 632 - Expenses increased in 2008 since additional testing was mandated for the year by the Wisconsin Dept. of Natural Resources along with the increased costs associated with priority mail.

Account 652 - Expenses decreased in 2008 as fewer service leaks/repairs were warranted during the year resulting in less labor and material costs being booked to this account classification

Account 653 - Expenses increased in 2008 as crew performed a larger number of meter replacements than the prior year resulting in increased labor costs being posted to this account classification.

Account 654 - Expenses increased in 2008 as an outside contractor was hired to sandblast and paint fifty hydrants within the system.

Account 923 - Expenses increased in 2008 as the Utility hired a firm to complete aerial mapping of the water system.

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### 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		198,173	185,752	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,119	4,001	2
<b>Net property tax equivalent</b>		<b>194,054</b>	<b>181,751</b>	
Social Security		22,463	21,970	3
PSC Remainder Assessment		1,260	1,737	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>217,777</b>	<b>205,458</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		0.207093				3
County tax rate	mills		4.925597				4
Local tax rate	mills		10.220600				5
School tax rate	mills		9.160504				6
Voc. school tax rate	mills		1.478292				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>25.992086</b>				<b>10</b>
Less: state credit	mills		1.470464				11
<b>Net tax rate</b>	mills		<b>24.521622</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.220600</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.638796</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>20.859396</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.992086</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.802529</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.521622</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.679306</b>				<b>21</b>
Utility Plant, Jan. 1	\$	12,433,809	12,433,809				22
Materials & Supplies	\$	60,226	60,226				23
<b>Subtotal</b>	\$	<b>12,494,035</b>	<b>12,494,035</b>				<b>24</b>
Less: Plant Outside Limits	\$	210,106	210,106				25
<b>Taxable Assets</b>	\$	<b>12,283,929</b>	<b>12,283,929</b>				<b>26</b>
Assessment Ratio	dec.		0.819780				27
<b>Assessed Value</b>	\$	<b>10,070,119</b>	<b>10,070,119</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.679306</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>198,173</b>	<b>198,173</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 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>198,173</b>					<b>34</b>
Footnotes							35

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	23,860	0	0	0	23,860	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	448,151	0	0	0	448,151	8
Supply Mains (316)	18,788	0	0	0	18,788	9
Other Water Source Plant (317)	0	0	0	0	0	10
<b>Total Source of Supply Plant</b>	<b>490,799</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>490,799</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	1,511	0	0	0	1,511	11
Structures and Improvements (321)	1,198,251	0	0	0	1,198,251	12
Other Power Production Equipment (323)	72,846	0	0	0	72,846	13
Electric Pumping Equipment (325)	408,802	0	0	0	408,802	14
Diesel Pumping Equipment (326)	29,948	0	0	0	29,948	15
Other Pumping Equipment (328)	30,740	0	0	0	30,740	16
<b>Total Pumping Plant</b>	<b>1,742,098</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,742,098</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	74,190	0	0	0	74,190	21
<b>Total Water Treatment Plant</b>	<b>74,190</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,190</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	7,412	0	0	0	7,412	22
Structures and Improvements (341)	28,629	0	0	0	28,629	23
Distribution Reservoirs and Standpipes (342)	569,914	0	0	0	569,914	24
Transmission and Distribution Mains (343)	2,898,129	72,196	840	0	2,969,485	25
Services (345)	504,668	13,794	0	0	518,462	26
Meters (346)	510,563	32,514	18,386	0	524,691	27
Hydrants (348)	772,481	12,289	417	0	784,353	28

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	5,533	0	0	0	5,533	29
<b>Total Transmission and Distribution Plant</b>	<b>5,297,329</b>	<b>130,793</b>	<b>19,643</b>	<b>0</b>	<b>5,408,479</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	2,005	0	0	0	2,005	30
Structures and Improvements (390)	1,075	0	0	0	1,075	31
Office Furniture and Equipment (391)	5,357	0	0	0	5,357	32
Computer Equipment (391.1)	14,866	0	0	0	14,866	33
Transportation Equipment (392)	185,784	68,114	55,696	0	198,202	34
Stores Equipment (393)	282	0	0	0	282	35
Tools, Shop and Garage Equipment (394)	55,728	11,493	5,500	0	61,721	36
Laboratory Equipment (395)	1,265	0	0	0	1,265	37
Power Operated Equipment (396)	140,105	11,750	23,458	0	128,397	38
Communication Equipment (397)	8,706	0	0	0	8,706	39
SCADA Equipment (397.1)	14,685	0	0	0	14,685	40
Miscellaneous Equipment (398)	1,064	0	0	0	1,064	41
<b>Total General Plant</b>	<b>430,922</b>	<b>91,357</b>	<b>84,654</b>	<b>0</b>	<b>437,625</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,035,338</b>	<b>222,150</b>	<b>104,297</b>	<b>0</b>	<b>8,153,191</b>	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
<b>Total utility plant in service</b>	<b>8,035,338</b>	<b>222,150</b>	<b>104,297</b>	<b>0</b>	<b>8,153,191</b>	

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

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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 392 - In 2008, the Utility purchased a "2008" Ford F250 service truck in the amount of \$28,022.00 and purchased a "2008" Ford F550 Dumptruck in the amount of \$40,092.00.

Account 394 - In 2008, the Utility purchased a Sullair portable air compressor in the amount of \$11,493.00.

Account 396 - In 2008, the Utility purchased a Kubota F2880 mower with deck in the amount of \$11,750.00.

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

Account 392 - In 2008, the Utility retired a "2002" Dodge 1500 truck at a total cost of \$20,917.00 and a "2000" Chevy 1-ton Dumptruck at a total cost of \$34,779.00.

Account 394 - In 2008, the Utility retired a LeRae air compressor at a total cost of \$5,500.00.

Account 396 - In 2008, the Utility retired a John Deere mower with 60" deck at a total cost of \$10,658.00 and retired a John Deere 1435 front mower with 60" deck at a total cost of \$12,800.00.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	50,942	0	0	0	50,942	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
<b>Total Source of Supply Plant</b>	<b>50,942</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,942</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	140,564	0	0	0	140,564	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	153,745	0	0	0	153,745	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	24,900	0	0	0	24,900	16
<b>Total Pumping Plant</b>	<b>319,209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>319,209</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	12,515	0	0	0	12,515	23
Distribution Reservoirs and Standpipes (342)	217,277	0	0	0	217,277	24
Transmission and Distribution Mains (343)	2,871,154	38,885	0	0	2,910,039	25
Services (345)	677,336	4,892	1,340	0	680,888	26
Meters (346)	0	0	0	0	0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	227,656	11,198	0	0	238,854	28
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
<b>Total Transmission and Distribution Plant</b>	<b>4,005,938</b>	<b>54,975</b>	<b>1,340</b>	<b>0</b>	<b>4,059,573</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,376,089</b>	<b>54,975</b>	<b>1,340</b>	<b>0</b>	<b>4,429,724</b>	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
<b>Total utility plant in service</b>	<b>4,376,089</b>	<b>54,975</b>	<b>1,340</b>	<b>0</b>	<b>4,429,724</b>	

## SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			74,909	<b>74,909</b>	1
February			73,198	<b>73,198</b>	2
March			76,519	<b>76,519</b>	3
April			72,747	<b>72,747</b>	4
May			76,036	<b>76,036</b>	5
June			74,953	<b>74,953</b>	6
July			79,960	<b>79,960</b>	7
August			87,338	<b>87,338</b>	8
September			77,222	<b>77,222</b>	9
October			73,438	<b>73,438</b>	10
November			69,868	<b>69,868</b>	11
December			74,399	<b>74,399</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>910,587</b>	<b>910,587</b>	

## WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	910,587	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	<b>910,587</b>	3
Less: Gallons (000's) sold:	863,901	4
Gallons (000's) entering distribution system but not sold:	<b>46,686</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	3,217	7
Gallons (000's) used for fire protection:	75	8
Gallons (000's) used to prevent freezing of distribution system:	0	9
Gallons (000's) used for other system uses:	0	10
Subtotal Estimated Usage:	<b>3,292</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	3,541	13
Gallons (000's) lost due to service leaks or breaks:	2	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	<b>39,851</b>	17
Subtotal of Estimated Losses:	<b>43,394</b>	18
Percentage of water entering distribution system sold:	<b>95%</b>	19
Percentage of unaccounted for water:	<b>4%</b>	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	5,086	22
Date of maximum: 06/13/2008		23
Cause of maximum: During the June, 2008 flood, a water main connecting a well to the distribution system was broken by flood waters while all wells were pumping. An estimated 3,500,000 gallons flowed to the Baraboo River.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,056	25
Date of minimum: 10/19/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,755,160	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	5	32
Number of service breaks repaired this year:	3	33
Population served (estimate the number of individuals served):		34
Inside municipality?	11,755	35
Outside municipality?	1,282	36

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<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>	
GALL ROAD	7	185	24	1,872,000	Yes	1
HILL STREET	2	301	12	936,000	Yes	2
JEFFERSON STREET	4	387	28	1,440,000	Yes	3
SAUK AVENUE	6	360	19	1,296,000	Yes	4
SECOND AVENUE	8	240	18	1,440,000	Yes	5

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## 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
Year Installed	2003	2003	2003	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	75	3	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BARNHART PUMP NO. 4	BARNHART-GENERATOR	HI-LIFT GENERATOR	15
Location	660 COMMERCE AVE.	660 COMMERCE AVE.	1807 OAK ST.	16
Purpose	B	S	S	17
Destination	D	D	D	18
Pump Manufacturer	GRUNDFOS		WEINAN	19
Year Installed	2003	2003	1971	20
Type	CENTRIFUGAL		CENTRIFUGAL	21
Actual Capacity (gpm)	155		500	22
Pump Motor or Standby Engine Mfr	GRUNDFOS	CUMMINGS	INTERNAT'L HARVESTOR	23
Year Installed	2003	2003	1971	24
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	25
Horsepower	3	336	172	26
Footnotes				27
				28

### 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
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 2-STANDBY MOTOR	WELL 4-STANDBY MOTOR	WELL 6-STANDBY MOTOR	15
Location	722 HILL ST.	808 JEFFERSON ST.	919 SAUK AVE.	16
Purpose	S	S	S	17
Destination	D	D	D	18
Pump Manufacturer	GOULDS	LAYNE	LAYNE	19
Year Installed	1998	1961	1987	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	650	1,100	900	22
Pump Motor or Standby Engine Mfr	FORD	WAUKESHA	WAUKESHA	23 24
Year Installed	1998	1961	1976	25
Type	PROPANE	NATURAL GAS	DIESEL	26
Horsepower	161	250	260	27
Footnotes				28

### 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
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO. 4	WELL NO. 6	WELL NO. 7	15
Location	808 JEFFERSON ST.	919 SAUK AVE.	801 GALL RD.	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE	GOULDS	GOULDS	19
Year Installed	1961	1999	2006	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,100	900	1,600	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	23 24
Year Installed	1961	1997	1993	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	150	200	200	27
Footnotes				28

### 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
Footnotes				14

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	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 4
Year constructed	1885	1954	1971	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	61	45	127	9 10
Total capacity in gallons (actual)	277,000	1,250,000	250,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
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	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	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
Footnotes				15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.500	3,470	0	0	0	3,470	1	
M	D	2.000	3,610	0	500	0	3,110	* 2	
M	D	3.000	0	0	0	0	0	3	
M	D	4.000	2,491	0	0	0	2,491	4	
M	D	6.000	191,722	632	0	0	192,354	* 5	
M	D	8.000	93,393	1,002	0	0	94,395	* 6	
M	S	8.000	1,058	0	0	0	1,058	7	
M	D	10.000	36,714	0	0	0	36,714	8	
M	S	10.000	105	0	0	0	105	9	
M	D	12.000	33,467	50	0	0	33,517	* 10	
M	D	14.000	3,003	0	0	0	3,003	11	
M	D	16.000	4,584	0	0	0	4,584	12	
<b>Total Within Municipality</b>			<b>373,617</b>	<b>1,684</b>	<b>500</b>	<b>0</b>	<b>374,801</b>		
M	D	8.000	7,695	0	0	0	7,695	13	
<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>381,312</b>	<b>1,684</b>	<b>500</b>	<b>0</b>	<b>382,496</b>		

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## WATER MAINS

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**Water Mains (Page W-19)**

**General footnotes**

Water main retirements occurred in conjunction with the City's "2008" street reconstruction program on Center St. and Deppe 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 2008 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 the Utility and one developer.

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## 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)	*	1
L	0.500	130	0	1	0	129	0	*	1
L	0.750	15	0	0	0	15	0		2
M	0.750	1,688	0	2	0	1,686	0	*	3
M	1.000	2,115	16	3	0	2,128	92	*	4
M	1.250	2	0	0	0	2	0		5
M	1.500	76	0	0	0	76	0		6
M	2.000	104	0	1	0	103	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	58	1	0	0	59	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>4,239</b>	<b>17</b>	<b>7</b>	<b>0</b>	<b>4,249</b>	<b>115</b>		

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## WATER SERVICES

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### Water Services (Page W-20)

#### General footnotes

Service retirements occurred as part of the City's "2008" street reconstruction program when lead and/or iron services were upgraded to copper on Center St. and Deppe St.

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 (Services-Financed) along with the following developers recorded as CIAC (Services-Contributed):

#### 1" SERVICES:

Prairie Hill Homes financed (5) services in various locations within the City.

Habitat for Humanity financed (1) service at 409 Fourth Ave.

Baraboo Contractors & Students financed (1) service at 1010 Second St.

#### 6" SERVICE:

Oak Park Place LLC financed (1) service at 800 Waldo St.

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### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,233	300	241		4,292	535	1
0.750	134	0	4		130	4	2
1.000	90	8	5		93	13	3
1.500	72	5	4		73	28	4
2.000	60	3	4		59	21	5
3.000	16	1	1		16	1	6
4.000	9	0	0		9	0	7
6.000	6	0	0		6	4	8
<b>Total:</b>	<b>4,620</b>	<b>317</b>	<b>259</b>	<b>0</b>	<b>4,678</b>	<b>606</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	3,878	274	10	15	0	115	4,292	1
0.750	61	53	1	3	0	12	130	2
1.000	6	57	9	8	0	13	93	3
1.500	0	57	5	7	0	4	73	4
2.000	0	34	8	12	0	5	59	5
3.000	0	6	0	8	0	2	16	6
4.000	0	3	2	1	0	3	9	7
6.000	0	1	1	1	2	1	6	8
<b>Total:</b>	<b>3,945</b>	<b>485</b>	<b>36</b>	<b>55</b>	<b>2</b>	<b>155</b>	<b>4,678</b>	

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## METERS

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### Meters (Page W-21)

#### 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" of smaller that results in each meter being replaced within twenty years of original date of installation. During 2008, the utility met our replacement requirements by replacing all meters 1" or smaller installed prior to 1989.

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.

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## 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	0	0	0	3	1
Within Municipality	727	9	2	0	734	2
<b>Total Fire Hydrants</b>	<b>730</b>	<b>9</b>	<b>2</b>	<b>0</b>	<b>737</b>	
<b>Flushing Hydrants</b>						
	1	0	0	0	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:	369	*
Number of distribution system valves end of year:	1,183	
Number of distribution valves operated during year:	558	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-22)

#### General footnotes

1. All hydrants retired during 2008 represented hydrants that had been financed by the Utility.
  2. When operating valves within the City of Baraboo, the Utility exercises all valves located north of Third Street one year and the following year, exercises all valves located south of Third Street; consequently, in a two year time span, all valves are operated. In 2007, 620 valves were exercised which resulted in over half of the valves being operated for that year.
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