



3015 (02-05-09)

**ANNUAL REPORT**

OF

Name: WEST BARABOO MUNICIPAL WATER AND SEWER UTILITY

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Principal Office: 500 CEDAR ST  
WEST BARABOO, WI 53913

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For the Year Ended: DECEMBER 31, 2009

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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.

**SIGNATURE PAGE**

I MARY KLINGENMEYER of  
(Person responsible for accounts)

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

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/12/2010  
(Date)

VILLAGE CLERK TREASURER  
(Title)

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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

(Vig & Associates, LLC Letterhead)

To the Village Board  
of the Village of West Baraboo  
West Baraboo, Wisconsin 53913

We have compiled the balance sheets of the West Baraboo Municipal Water and Sewer Utility, an enterprise fund of the Village of West Baraboo, Wisconsin, as of December 31, 2009 and 2008 and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

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

Vig & Associates, LLC  
March 12, 2010

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SSARS No. 1 provides that each page of financial statements compiled by the accountant should include a reference such as, "See Accountant's Compilation Report". The current version of WECSARS does not allow for the placement of this reference at the bottom of each page. The above report should be considered for all of the following pages of this prescribed form.

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** WEST BARABOO MUNICIPAL WATER AND SEWER UTILITY

**Utility Address:** 500 CEDAR ST  
WEST BARABOO, WI 53913

**When was utility organized?** 12/31/1936

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** Maryklingenmeyer@villageofwestbaraboo.us

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

**Name:** MRS MARY KLINGENMEYER

**Title:** VILLAGE CLERK/TREASURER

**Office Address:**

500 CEDAR ST  
WEST BARABOO, WI 53913

**Telephone:** (608) 356 - 2516

**Fax Number:** (608) 356 - 2441

**Email Address:** Maryklingenmeyer@villageofwestbaraboo.us

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

**Name:** JOHN E VIG

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES LLC

1315 BAD AXE COURT  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**Email Address:** jackv@vigassociates.com

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

**Name:** BRUCE MEYER

**Title:** VILLAGE PRESIDENT

**Office Address:**

500 CEDAR STREET  
WEST BARABOO, WI 53913

**Telephone:** (608) 356 - 2516

**Fax Number:** (608) 356 - 2441

**Email Address:**

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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:** VIG & ASSOCIATES LLC

**Title:**

**Office Address:** VIG & ASSOCIATES LLC

1315 BAD AXE COURT  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**Email Address:** jackv@vigassociates.com

## IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:**

**Period covered by most recent audit:** 2009

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

**Name:** MR ROBERT DEMARS

**Title:** SUPERINTENDENT

**Office Address:**

500 CEDAR STREET  
WEST BARABOO, WI 53913

**Telephone:** (608) 356 - 2516

**Fax Number:** (608) 356 - 2441

**Email Address:** robertdemars@villageofwestbaraboo.us

**Name of utility commission/committee:** WEST BARABOO UTILITY COMMITTEE

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

- MR DAVID BAUMAN, MEMBER
- MR JAMES BOWERS, MEMBER
- MR ELGIN BULIN, MEMBER
- MR G. GETSCHMAN, MEMBER
- MR RAY GETSCHMAN, MEMBER
- MR GEORGE GOGUE, MEMBER
- MR BRUCE MEYER, PRESIDENT

**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES

**Date of Ordinance:** 6/25/1959

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

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

**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:**

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## IDENTIFICATION AND OWNERSHIP

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### Identification and Ownership (Page iv)

#### General footnotes

SAS 103 REQUIRES AN AUDITOR TO DATE THE AUDIT REPORT WHEN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS ANTICIPATED TO BE MAY 2010.

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## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	660,724	640,391	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	422,263	397,838	2
Depreciation Expense (403)	83,996	82,577	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	56,100	48,803	5
<b>Total Operating Expenses</b>	<b>562,359</b>	<b>529,218</b>	
<b>Net Operating Income</b>	<b>98,365</b>	<b>111,173</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>98,365</b>	<b>111,173</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	14,470	14,505	10
Miscellaneous Nonoperating Income (421)	0	2,000	11
<b>Total Other Income</b>	<b>14,470</b>	<b>16,505</b>	
<b>Total Income</b>	<b>112,835</b>	<b>127,678</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(3,139)	(3,139)	12
Other Income Deductions (426)	8,849	8,825	13
<b>Total Miscellaneous Income Deductions</b>	<b>5,710</b>	<b>5,686</b>	
<b>Income Before Interest Charges</b>	<b>107,125</b>	<b>121,992</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	53,831	86,776	14
Amortization of Debt Discount and Expense (428)	3,164	34,416	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	4,928	7,749	17
Other Interest Expense (431)	0	5,500	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>61,923</b>	<b>134,441</b>	
<b>Net Income</b>	<b>45,202</b>	<b>(12,449)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	426,260	438,675	20
Balance Transferred from Income (433)	45,202	(12,449)	21
Miscellaneous Credits to Surplus (434)	0	34	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>471,462</b>	<b>426,260</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 Miscellaneous Nonoperating Income, Account 421.

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	660,724	0	660,724	1
<b>Total (Acct. 400):</b>	<b>660,724</b>	<b>0</b>	<b>660,724</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	422,263	0	422,263	2
<b>Total (Acct. 401-402):</b>	<b>422,263</b>	<b>0</b>	<b>422,263</b>	
<b>Depreciation Expense (403):</b>				
Derived	83,996	0	83,996	3
<b>Total (Acct. 403):</b>	<b>83,996</b>	<b>0</b>	<b>83,996</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	56,100	0	56,100	5
<b>Total (Acct. 408):</b>	<b>56,100</b>	<b>0</b>	<b>56,100</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>98,365</b>	<b>0</b>	<b>98,365</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</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>				
EARNINGS ON DEPOSITS AND TEMPORARY INVESTMENTS	14,470		14,470	11
<b>Total (Acct. 419):</b>	<b>14,470</b>	<b>0</b>	<b>14,470</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
Contributed Plant - Sewer			0	13

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OTHER INCOME:</b>	<b>14,470</b>	<b>0</b>	<b>14,470</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(3,139)	0	(3,139)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(3,139)</b>	<b>0</b>	<b>(3,139)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	5,914	5,914	17
Depreciation Expense on Contributed Plant - Sewer	0	2,935	2,935	18
NONE			0	19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>8,849</b>	<b>8,849</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(3,139)</b>	<b>8,849</b>	<b>5,710</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	53,831	0	53,831	20
<b>Total (Acct. 427):</b>	<b>53,831</b>	<b>0</b>	<b>53,831</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION DEBT DISCOUNTS ON WATER AND SEWER OBLIG	3,164		3,164	21
<b>Total (Acct. 428):</b>	<b>3,164</b>	<b>0</b>	<b>3,164</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	4,928	0	4,928	23
<b>Total (Acct. 430):</b>	<b>4,928</b>	<b>0</b>	<b>4,928</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>61,923</b>	<b>0</b>	<b>61,923</b>	
<b>NET INCOME:</b>	<b>54,051</b>	<b>(8,849)</b>	<b>45,202</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	(75,725)	501,985	426,260	26
<b>Total (Acct. 216):</b>	<b>(75,725)</b>	<b>501,985</b>	<b>426,260</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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	54,051	(8,849)	45,202	27
<b>Total (Acct. 433):</b>	<b>54,051</b>	<b>(8,849)</b>	<b>45,202</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	29
<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	30
<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	31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(21,674)</b>	<b>493,136</b>	<b>471,462</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)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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	340,222	0	320,502	0	<b>660,724</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,978				<b>1,978</b>	<b>4</b>
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		<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>338,244</b>	<b>0</b>	<b>320,502</b>	<b>0</b>	<b>658,746</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	1.3	1
Electric		2
Gas		3
Sewer	1.3	4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	5,034,085	4,455,375	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	727,766	666,517	2
<b>Net Utility Plant</b>	<b>4,306,319</b>	<b>3,788,858</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	392,167	378,701	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>392,167</b>	<b>378,701</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	69,868	162,695	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	1,028,364	474,409	14
Customer Accounts Receivable (142)	93,999	97,068	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	13,306	4,170	18
Plant Materials and Operating Supplies (154)	29,653	26,966	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)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>1,235,190</b>	<b>765,308</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	52,057	55,222	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	332,985	929,791	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>385,042</b>	<b>985,013</b>	
<b>Total Assets and Other Debits</b>	<b>6,318,718</b>	<b>5,917,880</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,992,644	2,839,671	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	471,462	426,260	35
<b>Total Proprietary Capital</b>	<b>3,464,106</b>	<b>3,265,931</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,130,000	2,180,000	36
Advances from Municipality (223)	70,133	128,034	37
Other long-Term Debt (224)	39,579	43,779	38
<b>Total Long-Term Debt</b>	<b>2,239,712</b>	<b>2,351,813</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	38,111	35,082	40
Payables to Municipality (233)	514,061	116,683	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	81,718	43
Interest Accrued (237)	18,789	19,575	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
<b>Total Current and Accrued Liabilities</b>	<b>570,961</b>	<b>253,058</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	43,939	47,078	49
<b>Total Deferred Credits</b>	<b>43,939</b>	<b>47,078</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>6,318,718</b>	<b>5,917,880</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	2,614,563	1,840,812	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)	2,368,642	1,596,131	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	332,273	257,734	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)	479,305				7
<b>Total Utility Plant</b>	<b>3,180,220</b>	<b>1,853,865</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)	407,486	204,169	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	65,300	50,811	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
<b>Total Accumulated Provision</b>	<b>472,786</b>	<b>254,980</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
<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>2,707,434</b>	<b>1,598,885</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)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	393,491	165,764			<b>559,255</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	42,946	41,050			<b>83,996</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,645	(2,645)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>45,591</b>	<b>38,405</b>	<b>0</b>	<b>0</b>	<b>83,996</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	30,200	0			<b>30,200</b>	<b>18</b>
Cost of removal	1,396				<b>1,396</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>31,596</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,596</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>407,486</b>	<b>204,169</b>	<b>0</b>	<b>0</b>	<b>611,655</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)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	59,386	47,876			<b>107,262</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	5,914	2,935			<b>8,849</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>5,914</b>	<b>2,935</b>	<b>0</b>	<b>0</b>	<b>8,849</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>65,300</b>	<b>50,811</b>	<b>0</b>	<b>0</b>	<b>116,111</b>	<b>26</b>
<b>Footnotes</b>						<b>27</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
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		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	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	29,653	26,966	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>29,653</b>	<b>26,966</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>				
2008 REVENUE BONDS	2,683	428	50,975	1
GO NOTES ADVANCED BY GENERAL	482	428	1,082	2
<b>Total</b>			<b>52,057</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<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	2,839,671	1
<b>Changes during year (explain):</b>		
CONSTRUCTION CONTRIBUTED BY VILLAGE	152,973	2
<b>Balance end of year</b>	<b><u>2,992,644</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)	
WATER AND SEWER REVENUE BONDS SERIES 2008	06/27/2008	05/01/2028	3.99%	2,130,000	1
<b>Total Bonds (Account 221):</b>				<b><u>2,130,000</u></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>					
STATE TRUST FUND LOAN 02	07/11/1994	03/15/2014	5.49%	70,133	1
<b>Total for Account 223</b>				<b>70,133</b>	
<b>Other Long-Term Debt (224)</b>					
G. O. CORPORATE PURPOSE BOND	02/21/2001	02/01/2016	4.43%	39,579	2
<b>Total for Account 224</b>				<b>39,579</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	81,718	1
<b>Accruals:</b>		
Charged water department expense	49,965	2
Charged electric department expense		3
Charged sewer department expense	6,135	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>56,100</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	127,189	6
Social Security taxes	9,943	7
PSC Remainder Assessment	686	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>137,818</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>					
2008 SERIES REVENUE BOND	14,918	51,898	51,898	14,918	1
<b>Subtotal</b>	<b>14,918</b>	<b>51,898</b>	<b>51,898</b>	<b>14,918</b>	
<b>Advances from Municipality (223)</b>					
STATE TRUST FUND LOAN 02	3,598	3,989	4,512	3,075	2
1999 GO DEBT	188	939	1,127	0	3
<b>Subtotal</b>	<b>3,786</b>	<b>4,928</b>	<b>5,639</b>	<b>3,075</b>	
<b>Other long-Term Debt (224)</b>					
G.O. CORPORATE PURPOSE BOND	871	1,933	2,008	796	4
<b>Subtotal</b>	<b>871</b>	<b>1,933</b>	<b>2,008</b>	<b>796</b>	
<b>Notes Payable (231)</b>					
NONE				0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>19,575</b>	<b>58,759</b>	<b>59,545</b>	<b>18,789</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>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
DEBT RESERVE AND REDEMPTION FUNDS	392,167	3
<b>Total (Acct. 125):</b>	<b>392,167</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
ADVANCES DUE FROM TAX INCREMENT DISTRICT SEWER	535,571	7
ADVANCES DUE FROM TAX INCREMENT DISTRICT WATER	492,793	8
<b>Total (Acct. 141):</b>	<b>1,028,364</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	35,289	9
Electric		10
Sewer (Regulated)	58,710	11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>93,999</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
WATER DUE FROM VILLAGE	13,306	16
<b>Total (Acct. 145):</b>	<b>13,306</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>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
UNAMORTIZED PORTION OF INVESTMENT IN BARABOO WWTP AS AUTHORIZED BY PSC	332,985	19
<b>Total (Acct. 183):</b>	<b>332,985</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
CONSTRUCTION ADVANCE PAYABLE TO VILLAGE-WATER	477,677	23
WATER DUE TO VILLAGE FOR OPERATING ITEMS	30,940	24
SEWER DUE TO VILLAGE FOR OPERATING EXPENSES	5,444	25
<b>Total (Acct. 233):</b>	<b>514,061</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	43,939	26
NONE		27
<b>Total (Acct. 253):</b>	<b>43,939</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 \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

amounts due to village totaling \$477,677 for water related to construction costs advanced by general until 2010 safe drinking water loan is closed.

other amounts due to village are for water and sewer operating expenses.

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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)	2,290,989	0	1,589,604	0	3,880,593	1
Materials and Supplies	28,309	0	0	0	28,309	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	400,488	0	184,966	0	585,454	4
Customer Advances for Construction					0	5
Regulatory Liability	21,491	0	24,017	0	45,508	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,897,319</b>	<b>0</b>	<b>1,380,621</b>	<b>0</b>	<b>3,277,940</b>	
Net Operating Income	64,272	0	34,093	0	98,365	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.39%</b>	<b>N/A</b>	<b>2.47%</b>	<b>N/A</b>	<b>3.00%</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	22,232	0	24,846	0	47,078	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	1,482	0	1,657	0	3,139	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>20,750</b>	<b>0</b>	<b>23,189</b>	<b>0</b>	<b>43,939</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.**

none

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**2. Leaseholder changes.**

none

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**3. Extensions of service.**

none

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

none

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

none

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

The Water Utility filed an application for authority to construct a well to serve the needs of customers. In December 2009 the water utility filed a rate increase application with the Wisconsin Public Service Commission. Rates were approved on January 20, 2010.

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**7. Any additional matters.**

The utility began construction of a new well to serve the needs of the village.

## 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)	338,244	328,333	1
<b>Total Sales of Water</b>	<b>338,244</b>	<b>328,333</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	0	0	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	1,978	2,604	5
<b>Total Other Operating Revenues</b>	<b>1,978</b>	<b>2,604</b>	
<b>Total Operating Revenues</b>	<b>340,222</b>	<b>330,937</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	115,227	118,059	6
General Operating Expenses (680-691)	67,812	59,873	7
<b>Total Operation and Maintenance Expenses</b>	<b>183,039</b>	<b>177,932</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	42,946	41,616	8
Amortization Expense (404-407)		0	9
Taxes (408 )	49,965	44,260	10
<b>Total Other Operating Expenses</b>	<b>92,911</b>	<b>85,876</b>	
<b>Total Operating Expenses</b>	<b>275,950</b>	<b>263,808</b>	
<b>NET OPERATING INCOME</b>	<b>64,272</b>	<b>67,129</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 (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 )				1
Commercial (460.2 )	1	1,257	3,530	2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>1,257</b>	<b>3,530</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	694	23,238	125,702	5
Commercial (461.2 )	79	13,534	60,875	6
Industrial (461.3 )	2	163	1,255	7
Public Authority (461.4 )	17	1,425	6,387	8
<b>Total Metered Sales to General Customers (461)</b>	<b>792</b>	<b>38,360</b>	<b>194,219</b>	
Private Fire Protection Service (462 )				9
Public Fire Protection Service (463 )	1		140,495	10
Other Water Sales (465 )			0	11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>794</b>	<b>39,617</b>	<b>338,244</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)	
N/A	N/A			1
<b>Total</b>		<u><u>0</u></u>	<u><u>0</u></u>	

## 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 for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	140,495	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>140,495</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges		6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
NONE		9
Return on net investment in meters charged to sewer department	1,978	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>1,978</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	15,531	23,258	* 1
Purchased Water (610)	76,518	70,328	2
Fuel or Power Purchased for Pumping (620)	993	1,022	* 3
Chemicals (630)		0	4
Supplies and Expenses (640)	22,185	23,451	5
Repairs of Water Plant (650)		0	6
Transportation Expenses (660)		0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>115,227</b>	<b>118,059</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	30,445	23,258	8
Office Supplies and Expenses (681)	3,946	4,978	9
Outside Services Employed (682)	9,797	7,511	10
Insurance Expense (684)	5,109	4,976	11
Employees Pensions and Benefits (686)	18,413	17,779	12
Regulatory Commission Expenses (688)	102	629	13
Miscellaneous General Expenses (689)	0	368	14
Uncollectible Accounts (690)	0	374	15
Customer Service and Informational Expenses (691)		0	16
<b>Total General Operating Expenses</b>	<b>67,812</b>	<b>59,873</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>183,039</b>	<b>177,932</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

**If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.**  
utility purchases power for booster station

**For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.**  
account 600 expenses increase due to higher rates of pay in 2009 and modest increase in fte

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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		45,471	41,250	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		820	766	2
<b>Net property tax equivalent</b>		<b>44,651</b>	<b>40,484</b>	
Social Security		4,971	3,558	3
PSC Remainder Assessment		343	218	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>49,965</b>	<b>44,260</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		0.165714				3
County tax rate	mills		4.401124				4
Local tax rate	mills		8.200710				5
School tax rate	mills		8.254095				6
Voc. school tax rate	mills		1.282148				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>22.303791</b>				<b>10</b>
Less: state credit	mills		1.167325				11
<b>Net tax rate</b>	mills		<b>21.136466</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.200710</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.536243</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>17.736953</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.303791</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.795244</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.136466</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.808645</b>				<b>21</b>
Utility Plant, Jan. 1	\$	2,614,563	2,614,563				22
Materials & Supplies	\$	26,966	26,966				23
<b>Subtotal</b>	\$	<b>2,641,529</b>	<b>2,641,529</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,641,529</b>	<b>2,641,529</b>				<b>26</b>
Assessment Ratio	dec.		1.024100				27
<b>Assessed Value</b>	\$	<b>2,705,190</b>	<b>2,705,190</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.808645</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>45,471</b>	<b>45,471</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	20,662					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>45,471</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	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>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	994				994	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)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>994</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>994</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	76,058				76,058	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	56,875				56,875	14
Diesel Pumping Equipment (326)	30,678				30,678	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>163,611</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>163,611</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	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)	14,689				14,689	22
Structures and Improvements (341)	575				575	23
Distribution Reservoirs and Standpipes (342)	355,841				355,841	24
Transmission and Distribution Mains (343)	1,382,509	140,109	25,625		1,496,993	25
Services (345)	44,267	27,362	1,275		70,354	26
Meters (346)	88,842	3,294	1,500		90,636	27
Hydrants (348)	132,549	14,741	1,800		145,490	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)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>2,019,272</b>	<b>185,506</b>	<b>30,200</b>	<b>0</b>	<b>2,174,578</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	765				765	32
Computer Equipment (391.1)	8,738				8,738	33
Transportation Equipment (392)	8,246				8,246	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	11,710				11,710	41
<b>Total General Plant</b>	<b>29,459</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,459</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,213,336</b>	<b>185,506</b>	<b>30,200</b>	<b>0</b>	<b>2,368,642</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>2,213,336</b>	<b>185,506</b>	<b>30,200</b>	<b>0</b>	<b>2,368,642</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 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	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>0</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)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	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	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	237,484				237,484	25
Services (345)	75,378				75,378	26
Meters (346)	6,466				6,466	27
Hydrants (348)	12,945				12,945	28

## 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>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>332,273</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>332,273</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	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>332,273</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>332,273</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>332,273</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>332,273</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				0	1
February				0	2
March	10,461			10,461	3
April				0	4
May				0	5
June	10,750			10,750	6
July				0	7
August				0	8
September	17,146			17,146	9
October				0	10
November				0	11
December	10,791			10,791	12
<b>Total annual pumpage</b>	<b>49,148</b>	<b>0</b>	<b>0</b>	<b>49,148</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):	49,148	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>49,148</b>	3
Less: Gallons (000's) sold:	39,617	4
Gallons (000's) entering distribution system but not sold:	<b>9,531</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	974	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:	100	9
Gallons (000's) used for other system uses:	50	10
Subtotal Estimated Usage:	<b>1,124</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	225	13
Gallons (000's) lost due to service leaks or breaks:	100	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	100	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>7,982</b>	17
Subtotal of Estimated Losses:	<b>8,407</b>	18
Percentage of water entering distribution system sold:	<b>81%</b>	19
Percentage of unaccounted for water:	<b>16%</b>	20
If more than 25%, indicate causes:		21
		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)		28
Date of maximum:		29
Cause of maximum:		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)		33
Date of minimum:		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	0	35
If water is purchased:		36
Vendor Name: BARABOO MUNICIPAL WATER UTILITY		37
Point of Delivery: WEST BARABOO		38
What percentage of purchased water is surface water?	100%	39
Number of main breaks repaired this year:	3	40
Number of service breaks repaired this year:	4	41
Population served (estimate the number of individuals served):		42
Inside municipality?	1,528	43
Outside municipality?		44

## SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
NONE					No

1

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

## PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER STATION			1
Location	WEST SIDE			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	USEMCO			5
Year Installed	1999			6
Type	OTHER			7
Actual Capacity (gpm)	250			8
Pump Motor or Standby Engine Mfr	ONAN			9 10
Year Installed	1999			11
Type	NATURAL GAS			12
Horsepower	100			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 24
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	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1991		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	162		6
Total capacity in gallons (actual)	300,000		7
			8
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?	Y		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

## 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	2.000	1,485			(92)	1,393	*
M	D	4.000	255			(255)	0	*
M	D	6.000	29,265		2,050	101	27,316	*
M	D	8.000	16,404	2,050		13	18,467	*
M	D	10.000	3,253				3,253	5
M	D	12.000	10,929			(894)	10,035	6
<b>Total Within Municipality</b>			<b>61,591</b>	<b>2,050</b>	<b>2,050</b>	<b>(1,127)</b>	<b>60,464</b>	
<b>Total Utility</b>			<b>61,591</b>	<b>2,050</b>	<b>2,050</b>	<b>(1,127)</b>	<b>60,464</b>	

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## WATER MAINS

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

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

municipality contributed plant added to mains

**Explain all reported Adjustments.**

utility staff reviewed quantities reported in annual report to current records and adjusted quantities

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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)	
M	0.750	291	19	17		293		*
M	1.000	157				157	20	1
M	1.250	3				3		2
M	1.500	15				15	8	3
M	2.000	9				9		4
M	6.000	1				1		5
<b>Total Utility</b>		<b>476</b>	<b>19</b>	<b>17</b>	<b>0</b>	<b>478</b>	<b>28</b>	<b>6</b>

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## WATER SERVICES

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**Water Services (Page W-20)**

**If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.  
the municipality contributed cost of services**

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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	656			39	695	26	*	1
0.750	0				0	0		2
1.000	24			(6)	18	0	*	3
1.500	8				8	5		4
2.000	13	3	3	(1)	12	6	*	5
<b>Total:</b>	<b>701</b>	<b>3</b>	<b>3</b>	<b>32</b>	<b>733</b>	<b>37</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	602	50	1	13	0	29	695	*	1
0.750	0	0	0	0	0	0	0		2
1.000	1	15	0	1	0	1	18	*	3
1.500	1	6	0	1	0	0	8		4
2.000	0	8	1	2	0	1	12	*	5
<b>Total:</b>	<b>604</b>	<b>79</b>	<b>2</b>	<b>17</b>	<b>0</b>	<b>31</b>	<b>733</b>		

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## METERS

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**Meters (Page W-21)**

**Explain all reported adjustments.**

adjustments necessary to conform to current quantities identified by utility

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

meters are replaced or tested periodically per regulations. Utility did not have to test residential in 2010

**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	0				0	1
Within Municipality	123	4	3		124	2
<b>Total Fire Hydrants</b>	<b>123</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>124</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:	125
Number of distribution system valves end of year:	323
Number of distribution valves operated during year:	323

## SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Sewage Operating Revenues (621-626)	320,059	308,580	1
<b>Total Sewage Operating Revenues</b>	<b>320,059</b>	<b>308,580</b>	
<b>Other Operating Revenues</b>			
Customer Forfeited Discounts (631 )	0	0	2
Servicing of Customers Laterals (632 )	0	0	3
Sale of Fertilizer (633 )	0	0	4
Rent from Sewerage Properties (634 )	0	0	5
Miscellaneous Operating Revenues (635 )	443	874	6
<b>Total Other Operating Revenues</b>	<b>443</b>	<b>874</b>	
<b>Total Operating Revenues</b>	<b>320,502</b>	<b>309,454</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	148,771	129,831	7
Maintenance Expenses (831-834)	8,662	7,025	8
Customer Accounting & Collection Expenses (840-843)	15,531	23,836	9
Administrative and General Expenses (850-857)	66,260	59,214	10
<b>Total Operation and Maintenance Expenses</b>	<b>239,224</b>	<b>219,906</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	41,050	40,961	11
Amortization Expense (404 )		0	12
Taxes (408 )	6,135	4,543	13
<b>Total Other Operating Expenses</b>	<b>47,185</b>	<b>45,504</b>	
<b>Total Operating Expenses</b>	<b>286,409</b>	<b>265,410</b>	
<b>NET OPERATING INCOME</b>	<b>34,093</b>	<b>44,044</b>	

## SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1 )				1
Commercial Revenues (621.2 )				2
Industrial Revenues (621.3 )				3
Revenues from Public Authorities (621.4 )				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues (622.1 )	593	22,874	206,874	5
Commercial Revenues (622.2 )	79	13,534	102,107	6
Industrial Revenues (622.3 )	0			7
Revenues from Public Authorities (622.4 )	17	1,425	11,078	8
<b>Total Measured Service to General Customers (622)</b>	<b>689</b>	<b>37,833</b>	<b>320,059</b>	
Service to Other Systems (624 )				9
Other Sewerage Service (625 )				10
Interdepartmental Service (626 )				11
<b>Total Sewage Operating Revenues</b>	<b>689</b>	<b>37,833</b>	<b>320,059</b>	

## HIGH STRENGTH CONTRIBUTORS

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

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

## OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customer Forfeited Discounts (631):</b>		
NONE		1
Customer late payment charges		2
<b>Other (specify):</b>		
<b>Total Customer Forfeited Discounts (631)</b>	<b>0</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
MISC GEN REV	443	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>443</b>	

## SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>OPERATION EXPENSES</b>			
Supervision and Labor (820)	0		1
Power and Fuel for Pumping (821)	0		2
Power and Fuel for Aeration Equipment (822)	0		3
Chlorine (823)	0		4
Phosphorous Removal Chemicals (824)	0		5
Sludge Conditioning Chemicals (825)	0		6
Other Chemicals for Sewage Treatment (826)	0		7
Other Operating Supplies and Expenses (827)	148,771	129,831	8
Transportation Expenses (828)	0		9
Rents (829)	0		10
<b>Total Operation Expenses</b>	<b>148,771</b>	<b>129,831</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)	0		11
Maintenance of Collection System Pumping Equipment (832)	0		12
Maintenance of Treatment and Disposal Plant Equipment (833)	0		13
Maintenance of General Plant Structures and Equipment (834)	8,662	7,025	14
<b>Total Maintenance Expenses</b>	<b>8,662</b>	<b>7,025</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)	15,531	23,258	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)	0	0	17
Uncollectible Accounts (843)	0	578	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>15,531</b>	<b>23,836</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)	30,445	23,258	19
Office Supplies and Expenses (851)	4,254	4,893	20
Outside Services Employed (852)	6,062	5,932	21
Insurance Expense (853)	5,109	5,305	22
Employees Pensions and Benefits (854)	18,412	17,779	23
Regulatory Commission Expenses (855)	0	56	24
Miscellaneous General Expenses (856)	1,978	1,991	25
Rents (857)	0	0	26
<b>Total Administrative and General Expenses</b>	<b>66,260</b>	<b>59,214</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>239,224</b>	<b>219,906</b>	

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## SEWER OPERATION & MAINTENANCE EXPENSES

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### Sewer Operation & Maintenance Expenses (Page S-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

account 840-increase reflects higher rates of pay and slight increase in fte

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		4,972	3,559	1
Local and School Tax Equivalent on Meters Charged by Water Department		820	766	2
PSC Remainder Assessment		343	218	3
Other (specify): NONE			0	4
<b>Total tax expense</b>		<b>6,135</b>	<b>4,543</b>	

## SEWER 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, 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	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>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>						
Land and Land Rights (310)	669				669	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	53,454				53,454	6
Collecting Mains and Accessories (313)	1,006,649	13,053			1,019,702	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	54,733				54,733	9
Other Collecting System Equipment (316)	127,328				127,328	10
<b>Total Collection System</b>	<b>1,242,833</b>	<b>13,053</b>	<b>0</b>	<b>0</b>	<b>1,255,886</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLAT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	227,758				227,758	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
<b>Total Collection System Pumping Installation:</b>	<b>227,758</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>227,758</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	0				0	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

## SEWER 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, 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>TREATMENT AND DISPOSAL PLANT</b>						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)	903				903	31
Computer Equipment (391.1)	8,029				8,029	32
Transportation Equipment (392)	61,954				61,954	33
Stores Equipment (393)	0				0	34
Tools, Shop & Garage Equipment (394)	0				0	35
Laboratory Equipment (395)	0				0	36
Power Operated Equipment (396)	0				0	37
Communication Equipment (397)	0				0	38
SCADA Equipment (397.1)	0				0	39
Miscellaneous Equipment (398)	41,601				41,601	40
<b>Total General Plant</b>	<b>112,487</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112,487</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,583,078</b>	<b>13,053</b>	<b>0</b>	<b>0</b>	<b>1,596,131</b>	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
<b>Total utility plant in service</b>	<b>1,583,078</b>	<b>13,053</b>	<b>0</b>	<b>0</b>	<b>1,596,131</b>	

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

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**Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)**

**If Additions for any Accounts exceed \$10,000, please explain.**

main cost reflects location costs in street right of way no statistical change

**If Adjustments for any account are nonzero, please explain.**

adjustments required to reflect current quantities as determined by utility

**If Plant in Service Additions, Accounts 313, 314 or 315, are greater than zero AND Additions on the Sewer Mains schedule are zero, please explain.**

cost reported reflects relocation of main no statistical changes required

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## SEWER 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, 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	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>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	35,857				35,857	6
Collecting Mains and Accessories (313)	221,877				221,877	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
<b>Total Collection System</b>	<b>257,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>257,734</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
<b>Total Collection System Pumping Installation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	0				0	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

## SEWER 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, 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>TREATMENT AND DISPOSAL PLANT</b>						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)	0				0	31
Computer Equipment (391.1)	0				0	32
Transportation Equipment (392)	0				0	33
Stores Equipment (393)	0				0	34
Tools, Shop & Garage Equipment (394)	0				0	35
Laboratory Equipment (395)	0				0	36
Power Operated Equipment (396)	0				0	37
Communication Equipment (397)	0				0	38
SCADA Equipment (397.1)	0				0	39
Miscellaneous Equipment (398)	0				0	40
<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>257,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>257,734</b>	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
<b>Total utility plant in service</b>	<b>257,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>257,734</b>	

## SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	456				456		1
Sewer	6.000	6				6		2
<b>Total Utility</b>		<b>462</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>462</b>	<b>0</b>	

## SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

	Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	1,364			(822)	<b>542</b>	* 1
8.000	40,979			171	<b>41,150</b>	* 2
10.000	2,136			1,415	<b>3,551</b>	* 3
12.000	1,627				<b>1,627</b>	* 4
<b>Total Utility</b>	<b>46,106</b>	<b>0</b>	<b>0</b>	<b>764</b>	<b>46,870</b>	

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## SEWER MAINS

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### Sewer Mains (Page S-10)

#### General footnotes

The utility was required to relocate a portion of main in the highway right of way. As a result there are no statistics since no feet added or retired.

#### Explain all reported Adjustments.

utility adjustments necessary to agree to current utility statistics

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