



3015 (02-05-09)

ANNUAL REPORT

OF

Name: WEST BARABOO MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 500 CEDAR ST
WEST BARABOO, WI 53913

For the Year Ended: DECEMBER 31, 2008

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) 03/30/2009
(Date)

CLERK TREASURER
(Title)

SIGNATURE PAGE

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, 2008 and 2007 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 30, 2009

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22

TABLE OF CONTENTS

Schedule Name	Page
SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	S-01
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	S-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	S-08
Sewer Services	S-09
Sewer Mains	S-10

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:

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: vilwestboo@baraboo.com

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

Name: JOHN E VIG CPA

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@frontiernet.net

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

Name: RAY GETSCHMAN

Title: CHAIR OF COMMITTEE

Office Address:

500 CEDAR STREET
WEST BARABOO, WI 53913

Telephone: (608) 356 - 2516

Fax Number: (608) 356 - 2441

Email Address:

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

YES

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

Name:

Title:

Office Address: VIG & ASSOCIATES LLC

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

Telephone: (608) 637 - 2082

Fax Number: (608) 631 - 3021

Email Address: jackv@frontiernet.net

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit: 2008

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: bobwestboo@baraboo.com

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:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	640,391	492,564	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	397,838	377,593	2
Depreciation Expense (403)	82,577	74,064	3
Amortization Expense (404-407)	0		4
Taxes (408)	48,803	48,019	5
Total Operating Expenses	529,218	499,676	
Net Operating Income	111,173	(7,112)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	111,173	(7,112)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	14,505	27,350	10
Miscellaneous Nonoperating Income (421)	2,000	0	11
Total Other Income	16,505	27,350	
Total Income	127,678	20,238	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,139)	(3,139)	12
Other Income Deductions (426)	8,825	8,770	13
Total Miscellaneous Income Deductions	5,686	5,631	
Income Before Interest Charges	121,992	14,607	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	86,776	56,408	14
Amortization of Debt Discount and Expense (428)	34,416	13,558	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	7,749	10,404	17
Other Interest Expense (431)	5,500	5,498	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	134,441	85,868	
Net Income	(12,449)	(71,261)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	438,675	509,936	20
Balance Transferred from Income (433)	(12,449)	(71,261)	21
Miscellaneous Credits to Surplus (434)	34	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	426,260	438,675	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	640,391	0	640,391	1
Total (Acct. 400):	640,391	0	640,391	
Operation and Maintenance Expense (401-402):				
Derived	397,838	0	397,838	2
Total (Acct. 401-402):	397,838	0	397,838	
Depreciation Expense (403):				
Derived	82,577	0	82,577	3
Total (Acct. 403):	82,577	0	82,577	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	48,803	0	48,803	5
Total (Acct. 408):	48,803	0	48,803	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	111,173	0	111,173	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
EARNINGS ON DEPOSITS AND TEMP INVESTMENTS	14,505		14,505	11
Total (Acct. 419):	14,505	0	14,505	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		1,000	1,000	12
Contributed Plant - Sewer		1,000	1,000	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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	2,000	2,000	
TOTAL OTHER INCOME:	14,505	2,000	16,505	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(3,139)	0	(3,139)	15
NONE			0	16
Total (Acct. 425):	(3,139)	0	(3,139)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	5,899	5,899	17
Depreciation Expense on Contributed Plant - Sewer	0	2,926	2,926	18
NONE			0	19
Total (Acct. 426):	0	8,825	8,825	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,139)	8,825	5,686	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	86,776	0	86,776	20
Total (Acct. 427):	86,776	0	86,776	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION ON WATER AND SEWER OBLIGATIONS	34,416		34,416	21
Total (Acct. 428):	34,416	0	34,416	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	7,749	0	7,749	23
Total (Acct. 430):	7,749	0	7,749	
Other Interest Expense (431):				
Derived	5,500	0	5,500	24
Total (Acct. 431):	5,500	0	5,500	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	134,441	0	134,441	
NET INCOME:	(5,624)	(6,825)	(12,449)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(70,135)	508,810	438,675	26
Total (Acct. 216):	(70,135)	508,810	438,675	

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)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	(5,624)	(6,825)	(12,449)	27
Total (Acct. 433):	(5,624)	(6,825)	(12,449)	
Miscellaneous Credits to Surplus (434):				
PRIOR YRS AUDIT ENTRY	34		34	28
Total (Acct. 434):	34	0	34	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(75,725)	501,985	426,260	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	330,937	0	309,454	0	640,391	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,979				1,979	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	374		578		952	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	328,584	0	308,876	0	637,460	

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	1.2	1
Electric		2
Gas		3
Sewer	1.2	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	4,455,375	4,380,122	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	666,517	575,115	2
Net Utility Plant	3,788,858	3,805,007	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	378,701	226,995	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	378,701	226,995	
CURRENT AND ACCRUED ASSETS			
Cash (131)	162,695	184,949	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	474,409	501,267	14
Customer Accounts Receivable (142)	97,068	72,174	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	4,170	10,800	18
Plant Materials and Operating Supplies (154)	26,966	24,669	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
Total Current and Accrued Assets	765,308	793,859	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	55,222	35,980	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	929,791	766,767	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	985,013	802,747	
Total Assets and Other Debits	5,917,880	5,628,608	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,839,671	2,666,023	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	426,260	438,675	35
Total Proprietary Capital	3,265,931	3,104,698	
LONG-TERM DEBT			
Bonds (221)	2,180,000	1,735,000	36
Advances from Municipality (223)	128,034	181,468	37
Other long-Term Debt (224)	43,779	47,979	38
Total Long-Term Debt	2,351,813	1,964,447	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	265,000	39
Accounts Payable (232)	35,082	96,300	40
Payables to Municipality (233)	116,683	83,265	41
Customer Deposits (235)			42
Taxes Accrued (236)	81,718	40,468	43
Interest Accrued (237)	19,575	24,213	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	253,058	509,246	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	47,078	50,217	49
Total Deferred Credits	47,078	50,217	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,917,880	5,628,608	

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)	
First of Year:					
Total Utility Plant - First of Year	2,540,310	1,839,812	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,213,336	1,583,078	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)	68,954				7
Total Utility Plant	2,614,563	1,840,812	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	393,491	165,764	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	59,386	47,876	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
Total Accumulated Provision	452,877	213,640	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,161,686	1,627,172	0	0	

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)	
Balance first of year (111.1)	349,254	127,424			476,678	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	41,616	40,961			82,577	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,621	(2,621)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	44,237	38,340	0	0	82,577	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	393,491	165,764	0	0	559,255	26
Footnotes						27

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)	
Balance first of year (111.2)	53,487	44,950			98,437	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	5,899	2,926			8,825	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	5,899	2,926	0	0	8,825	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	59,386	47,876	0	0	107,262	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	26,966	24,669
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	26,966	24,669

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 GO DEBT	1,309	428	0	1
2007 BANS	22,950	428	0	2
2007 SEWER BAN	9,675	428	0	3
2008 REVENUE BONDS	0	428	53,658	4
WATER MORTGAGE REVENUE BONDS	482	428	1,564	5
Total			55,222	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,666,023	1
Changes during year (explain):		
MUNICIPAL APPROPRIATION FROM TIF DISTRICT	173,648	2
Balance end of year	<u>2,839,671</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER MORTGAGE REVENUE BONDS	02/01/1996	03/01/2012	4.74%	0	1
2007 UTILITY BAN	10/30/2007	11/01/2008	3.79%	0	2
WATER AND SEWER REVENUE BONDS SERIES 2008	06/27/2008	05/01/2028	3.99%	2,180,000	3
Total Bonds (Account 221):				2,180,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
1999 GO DEBT	06/01/1999	06/17/2009	4.80%	45,989	1
STATE TRUST FUND LOAN 02	07/11/1994	03/15/2014	5.49%	82,045	2
Total for Account 223				128,034	
Other Long-Term Debt (224)					
G. O. CORPORATE PURPOSE BOND	02/21/2001	02/01/2016	4.43%	43,779	3
Total for Account 224				43,779	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	40,468	1
Accruals:		
Charged water department expense	44,260	2
Charged electric department expense		3
Charged sewer department expense	4,543	4
Other (explain):		
NONE		5
Total Accruals and other credits	48,803	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	7,117	7
PSC Remainder Assessment	436	8
Other (explain):		
NONE		9
Total payments and other debits	7,553	
Balance end of year	81,718	

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)	
Bonds (221)					
MORTGAGE REVENUE BONDS	3,564	5,345	8,909	0	1
2005 WATER / SEWER BAN	0			0	2
2008 SERIES REVENUE BOND		47,376	32,458	14,918	3
2007 \$1530000 BAN	9,744	33,053	42,797	0	4
Subtotal	13,308	85,774	84,164	14,918	
Advances from Municipality (223)					
NONE	0			0	5
STATE TRUST FUND LOAN 02	4,103	4,642	5,147	3,598	6
1999 GO DEBT	358	3,107	3,277	188	7
Subtotal	4,461	7,749	8,424	3,786	
Other long-Term Debt (224)					
G.O. CORPORATE PURPOSE BOND	946	1,002	1,077	871	8
Subtotal	946	1,002	1,077	871	
Notes Payable (231)					
265000 NOTE	5,498	5,500	10,998	0	* 9
Subtotal	5,498	5,500	10,998	0	
Total	24,213	100,025	104,663	19,575	

INTEREST ACCRUED (ACCT. 237)

Interest Accrued (Acct. 237) (Page F-20)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

265000 BOND RETIRED IN 2008. ACCRUED INTEREST OF \$5500 REPRESENTS PORTION OF YEAR BOND WAS OUTSTANDING.

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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
DEBT RESERVE AND REDEMPTION FUNDS	378,701	3
Total (Acct. 125):	378,701	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
ADVANCES DUE FROM TAX INCREMENT DISTRICT	474,409	7
Total (Acct. 141):	474,409	
Customer Accounts Receivable (142):		
Water	32,206	8
Electric		9
Sewer (Regulated)	55,565	10
Other (specify):		
AMOUNTS DUE FROM TAX ROLL	9,297	11
Total (Acct. 142):	97,068	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY-CURRENT YEAR AMOUNTS	4,170	15
Total (Acct. 145):	4,170	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

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)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
UNAMORTIZED INVESTMENT IN BARABOO WWTP AS AUTH BY PSC	929,791	18
Total (Acct. 183):	929,791	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
WATER DUE TO MUNICIPALITY FOR OPERATING EXPENSES AND DEBT PMTS	106,142	22
SEWER DUE TO MUNICIPALITY FOR OPERATING EXPENSES AND DEBT PAYMENTS	10,541	23
Total (Acct. 233):	116,683	
Other Deferred Credits (253):		
Regulatory Liability	47,078	24
NONE		25
Total (Acct. 253):	47,078	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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.

DONE

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)	
Add Average:						
Utility Plant in Service (101.1)	2,211,186	0	1,583,078	0	3,794,264	1
Materials and Supplies	25,817	0	0	0	25,817	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	371,372	0	146,594	0	517,966	4
Customer Advances for Construction					0	5
Regulatory Liability	22,973	0	25,674	0	48,647	6
NONE					0	7
Average Net Rate Base	1,842,658	0	1,410,810	0	3,253,468	
Net Operating Income	67,129	0	44,044	0	111,173	8
Net Operating Income as a percent of						
Average Net Rate Base	3.64%	N/A	3.12%	N/A	3.42%	

**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	23,714	0	26,503	0	50,217	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	1,482	0	1,657	0	3,139	3
Other (specify):						
NONE					0	4
Balance End of Year	22,232	0	24,846	0	47,078	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

none

2. Leaseholder changes.

none

3. Extensions of service.

none

4. Estimated changes in revenues due to rate changes.

The utility implemented new water and sewer rates that were approved by the Wisconsin Public Service Commission in docket #6370-UR-101. The new rates were effective on 01/08/2008.

5. Obligations incurred or assumed, excluding commercial paper.

the utility refinanced several obligations and issued revenue bonds in amount of \$2180000

6. Formal proceedings with the Public Service Commission.

no formalized proceedings---utility implement new rates in January 2008

7. Any additional matters.

the water utility is expecting to proceed with development of its own well in 2009

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	328,333	290,564	1
Total Sales of Water	328,333	290,564	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	2,604	3,326	5
Total Other Operating Revenues	2,604	3,326	
Total Operating Revenues	330,937	293,890	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	118,059	107,982	6
General Operating Expenses (680-691)	59,873	63,518	7
Total Operation and Maintenance Expenses	177,932	171,500	
Other Operating Expenses			
Depreciation Expense (403)	41,616	41,510	8
Amortization Expense (404-407)			9
Taxes (408)	44,260	43,527	10
Total Other Operating Expenses	85,876	85,037	
Total Operating Expenses	263,808	256,537	
NET OPERATING INCOME	67,129	37,353	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)	3	21	288	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	3	21	288	
Metered Sales to General Customers (461)				
Residential (461.1)	600	23,498	124,704	5
Commercial (461.2)	78	13,414	54,538	6
Industrial (461.3)	3	64	919	7
Public Authority (461.4)	16	1,833	7,727	8
Total Metered Sales to General Customers (461)	697	38,809	187,888	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		140,157	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	701	38,830	328,333	

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)	1
N/A	N/A			
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	140,157	3
NONE		4
Total Public Fire Protection Service (463)	140,157	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges		6
Other (specify):		
Total Forfeited Discounts (470)	0	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
HOOKUPS AND MISC REVENUE	625	9
Return on net investment in meters charged to sewer department	1,979	10
Other (specify):		
Total Other Water Revenues (474)	2,604	

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)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	23,258	22,983	1
Purchased Water (610)	70,328	71,864	2
Fuel or Power Purchased for Pumping (620)	1,022	886	* 3
Chemicals (630)	0	0	4
Supplies and Expenses (640)	23,451	11,745	* 5
Repairs of Water Plant (650)	0	504	6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	118,059	107,982	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	23,258	22,983	8
Office Supplies and Expenses (681)	4,978	5,472	9
Outside Services Employed (682)	7,511	6,701	10
Insurance Expense (684)	4,976	5,301	11
Employees Pensions and Benefits (686)	17,779	18,273	12
Regulatory Commission Expenses (688)	629	3,728	* 13
Miscellaneous General Expenses (689)	368	503	14
Uncollectible Accounts (690)	374	557	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	59,873	63,518	
Total Operation and Maintenance Expenses	177,932	171,500	

WATER OPERATION & MAINTENANCE EXPENSES

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.

expense relates to booster pump power cost billed by alliant energy

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 640--increase relates to added supplies used in the distribution system, testing and other operational expenses

account 688--decrease relates to rate case in 2007. Expenses in 2008 relate to residual amounts billed related to the rate proceeding.

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		41,250	40,468	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		766	717	2
Net property tax equivalent		40,484	39,751	
Social Security		3,558	3,516	3
PSC Remainder Assessment		218	260	4
Other (specify): NONE			0	5
Total tax expense		44,260	43,527	

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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.168100				3
County tax rate	mills		4.296260				4
Local tax rate	mills		8.257310				5
School tax rate	mills		7.435830				6
Voc. school tax rate	mills		1.199970				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.357470				10
Less: state credit	mills		1.216730				11
Net tax rate	mills		20.140740				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.257310				14
Combined School Tax Rate	mills		8.635800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.893110				17
Total Tax Rate	mills		21.357470				18
Ratio of Local and School Tax to Total	dec.		0.790970				19
Total tax net of state credit	mills		20.140740				20
Net Local and School Tax Rate	mills		15.930714				21
Utility Plant, Jan. 1	\$	2,540,310	2,540,310				22
Materials & Supplies	\$	24,669	24,669				23
Subtotal	\$	2,564,979	2,564,979				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,564,979	2,564,979				26
Assessment Ratio	dec.		1.009500				27
Assessed Value	\$	2,589,346	2,589,346				28
Net Local & School Rate	mills		15.930714				29
Tax Equiv. Computed for Current Year	\$	41,250	41,250				30
Tax Equivalent per 1994 PSC Report	\$	20,662					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	41,250					34
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)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
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
Total Source of Supply Plant	994	0	0	0	994	
PUMPING PLANT						
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
Total Pumping Plant	163,611	0	0	0	163,611	
WATER TREATMENT PLANT						
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
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	14,689				14,689	22
Structures and Improvements (341)	575				575	23
Distribution Reservoirs and Standpipes (342)	351,542	4,299			355,841	24
Transmission and Distribution Mains (343)	1,382,509				1,382,509	25
Services (345)	44,267				44,267	26
Meters (346)	88,842				88,842	27
Hydrants (348)	132,549				132,549	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,014,973	4,299	0	0	2,019,272	
GENERAL PLANT						
Land and Land Rights (389)					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	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)	11,710				11,710	41
Total General Plant	29,459	0	0	0	29,459	
Total utility plant in service directly assignable	2,209,037	4,299	0	0	2,213,336	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,209,037	4,299	0	0	2,213,336	

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)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
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
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
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
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
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
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
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)	74,378	1,000			75,378	26
Meters (346)	6,466				6,466	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	12,945				12,945	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	331,273	1,000	0	0	332,273	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	331,273	1,000	0	0	332,273	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	331,273	1,000	0	0	332,273	

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	9,675			9,675	3
April				0	4
May				0	5
June	10,814			10,814	6
July				0	7
August				0	8
September	11,747			11,747	9
October				0	10
November				0	11
December	10,654			10,654	12
Total annual pumpage	42,890	0	0	42,890	

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):	42,890	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	42,890	3
Less: Gallons (000's) sold:	38,830	4
Gallons (000's) entering distribution system but not sold:	4,060	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	275	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	275	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	200	13
Gallons (000's) lost due to service leaks or breaks:	20	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	3,565	17
Subtotal of Estimated Losses:	3,785	18
Percentage of water entering distribution system sold:	91%	19
Percentage of unaccounted for water:	8%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)		22
Date of maximum:		23
Cause of maximum:		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)		25
Date of minimum:		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	0	27
If water is purchased:		28
Vendor Name: BARABOO MUNICIPAL WATER UTILITY		29
Point of Delivery: WEST BARABOO		30
What percentage of purchased water is surface water? 100%		31
Number of main breaks repaired this year:	3	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,528	35
Outside municipality?		36

WATER LOSS AND OTHER STATISTICS

Water Loss and Other Statistics (Page W-14)

General footnotes

THE UTILITY PURCHASES ALL WATER FROM THE BARABOO MUNICIPAL WATER UTILITY, AS A RESULT KWH FOR PUMPING STATISTICS ARE NOT APPLICABLE

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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1991		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	162		6
Total capacity in gallons (actual)	300,000		7
			8
WATER TREATMENT PLANT			9
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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	1,485				1,485	1
M	D	4.000	255				255	2
M	D	6.000	29,265				29,265	3
M	D	8.000	16,404				16,404	4
M	D	10.000	3,253				3,253	5
M	D	12.000	10,929				10,929	6
Total Within Municipality			61,591	0	0	0	61,591	
Total Utility			61,591	0	0	0	61,591	

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				291		1
M	1.000	156	1			157	20	2
M	1.250	3				3		3
M	1.500	15				15	8	4
M	2.000	9				9		5
M	6.000	1				1		6
Total Utility		475	1	0	0	476	28	

WATER SERVICES

Water Services (Page W-20)

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

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				656	10	1
0.750	0				0	0	2
1.000	24				24	2	3
1.500	8				8	0	4
2.000	13				13	0	5
Total:	701	0	0	0	701	12	

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	586	48	1	14	0	7	656	1
0.750	0	0	0	0	0	0	0	2
1.000	6	14	0	2	0	2	24	3
1.500	2	5	0	1	0	0	8	4
2.000	0	9	2	2	0	0	13	5
Total:	594	76	3	19	0	9	701	

METERS

Meters (Page W-21)

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

THE UTILITY HAS BEEN AGRESSIVELY TESTING ITS METERS IN RECENT YEARS AND IS AHEAD OF SCHEDULE IN MEETING ALL TESTING REQUIREMENTS

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

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	123				123	2
Total Fire Hydrants	123	0	0	0	123	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	123
Number of distribution system valves end of year:	306
Number of distribution valves operated during year:	306

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	308,580	197,999	1
Total Sewage Operating Revenues	308,580	197,999	
Other Operating Revenues			
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)	874	675	6
Total Other Operating Revenues	874	675	
Total Operating Revenues	309,454	198,674	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	129,831	115,828	7
Maintenance Expenses (831-834)	7,025	3,091	8
Customer Accounting & Collection Expenses (840-843)	23,836	23,433	9
Administrative and General Expenses (850-857)	59,214	63,741	10
Total Operation and Maintenance Expenses	219,906	206,093	
Other Operating Expenses			
Depreciation Expense (403)	40,961	32,554	11
Amortization Expense (404)		0	12
Taxes (408)	4,543	4,492	13
Total Other Operating Expenses	45,504	37,046	
Total Operating Expenses	265,410	243,139	
NET OPERATING INCOME	44,044	(44,465)	

SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)				1
Commercial Revenues (621.2)				2
Industrial Revenues (621.3)				3
Revenues from Public Authorities (621.4)				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	584	22,943	195,764	5
Commercial Revenues (622.2)	79	13,394	99,565	6
Industrial Revenues (622.3)				7
Revenues from Public Authorities (622.4)	18	1,832	13,251	8
Total Measured Service to General Customers (622)	681	38,169	308,580	
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	681	38,169	308,580	

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)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges		2
Other (specify):		
Total Customer Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
MISCELLANEOUS SOURCES AND HOOKUPS	874	6
Total Miscellaneous Operating Revenues (635)	874	

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)	
OPERATION EXPENSES			
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)	129,831	115,828	* 8
Transportation Expenses (828)		0	9
Rents (829)		0	10
Total Operation Expenses	129,831	115,828	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	0	1,376	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)	7,025	1,715	* 14
Total Maintenance Expenses	7,025	3,091	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	23,258	22,983	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)		0	17
Uncollectible Accounts (843)	578	450	18
Total Customer Accounting & Collection Expenses	23,836	23,433	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	23,258	22,983	19
Office Supplies and Expenses (851)	4,893	5,312	20
Outside Services Employed (852)	5,932	5,968	21
Insurance Expense (853)	5,305	5,301	22
Employees Pensions and Benefits (854)	17,779	18,273	23
Regulatory Commission Expenses (855)	56	3,249	* 24
Miscellaneous General Expenses (856)	1,991	2,655	25
Rents (857)		0	26
Total Administrative and General Expenses	59,214	63,741	
Total Operation and Maintenance Expenses	219,906	206,093	

SEWER OPERATION & MAINTENANCE EXPENSES

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 855--- change/decrease reflects rate case proceeding in 2007. In 2008 only residual expenses were incurred.

account 834--- increase reflects added maintenance expense on general equipment used in sewer operations

account 827---change reflects increase in fees/costs paid to the Baraboo sewer utility

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		3,559	3,516	1
Local and School Tax Equivalent on Meters Charged by Water Department		766	717	2
PSC Remainder Assessment		218	259	3
Other (specify): NONE			0	4
Total tax expense		4,543	4,492	

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)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
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				1,006,649	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
Total Collection System	1,242,833	0	0	0	1,242,833	
COLLECTION SYSTEM PUMPING INSTALLATION						
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
Total Collection System Pumping Installation	227,758	0	0	0	227,758	
TREATMENT AND DISPOSAL PLANT						
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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	0	0	0	0	0	
GENERAL PLANT						
Land and Land Rights (389)					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	34
Tools, Shop & Garage Equipment (394)					0	35
Laboratory Equipment (395)					0	36
Power Operated Equipment (396)					0	37
Communication Equipment (397)					0	38
SCADA Equipment (397.1)					0	39
Miscellaneous Equipment (398)	41,601				41,601	40
Total General Plant	112,487	0	0	0	112,487	
Total utility plant in service directly assignable	1,583,078	0	0	0	1,583,078	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	1,583,078	0	0	0	1,583,078	

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)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	34,857	1,000			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
Total Collection System	256,734	1,000	0	0	257,734	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
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
Total Collection System Pumping Installati	0	0	0	0	0	
TREATMENT AND DISPOSAL PLANT						
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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	0	0	0	0	0	
GENERAL PLANT						
Land and Land Rights (389)					0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)					0	31
Computer Equipment (391.1)					0	32
Transportation Equipment (392)					0	33
Stores Equipment (393)					0	34
Tools, Shop & Garage Equipment (394)					0	35
Laboratory Equipment (395)					0	36
Power Operated Equipment (396)					0	37
Communication Equipment (397)					0	38
SCADA Equipment (397.1)					0	39
Miscellaneous Equipment (398)					0	40
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	256,734	1,000	0	0	257,734	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	256,734	1,000	0	0	257,734	

SEWER UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--

Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page S-08)

If Plant in Service Additions, Account 312, are greater than zero AND Additions on the Sewer Services schedule are zero, please explain.

financed by contribution

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	455	1			456	40	1
Sewer	6.000	6				6		2
Total Utility		461	1	0	0	462	40	

SEWER SERVICES

Sewer Services (Page S-09)

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

FINANCED BY CONTRIBUTION

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				1,364	1
8.000	40,979				40,979	2
10.000	2,136				2,136	3
12.000	1,627				1,627	4
Total Utility	46,106	0	0	0	46,106	