



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BARABOO CITY WATER WORKS

Principal Office: 129 4TH STREET
BARABOO, WI 53913

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

SIGNATURE PAGE

I BETTY BIECH of
(Person responsible for accounts)

BARABOO CITY WATER WORKS, 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) 03/04/1999
(Date)

OFFICE MANAGER, SECRETARY
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BARABOO CITY WATER WORKS

Utility Address: 129 4TH STREET
BARABOO, WI 53913

When was utility organized? 9/4/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS BETTY J. BIECH
Title: OFFICE MANAGER, SECRETARY

Office Address:
129 4TH STREET
BARABOO, WI 53913

Telephone: (608) 355 - 2740

Fax Number: (608) 356 - 0518

E-mail Address: bbie.baraboowater@sauk.com

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail 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: VIRCHOW, KRAUSE & CO.
Title:

Office Address: VIRCHOW, KRAUSE & CO.
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 4/28/1998

Period covered by most recent audit: 1/1/1997 TO 12/31/1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DAVID LAWRENCE

Title: SUPERINTENDENT

Office Address:

129 4TH STREET
BARABOO, WI 53913

Telephone: (608) 355 - 2740

Fax Number: (608) 356 - 0518

E-mail Address: dlaw.boowat@sauk.com

Name of utility commission/committee: BARABOO WATER COMMISSION

Names of members of utility commission/committee:

- MR AUBREY BARNHART, PRESIDENT
 - MR WILLIAN H. HOMMEL, VICE-PRESIDENT
 - MR HAROLD PLATT
 - MR DEAN STEINHORST, MAYOR
 - MR THOMAS WELLMAN
-

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	910,999	887,682	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	518,832	480,196	2
Depreciation Expense (403)	123,450	118,209	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	122,588	124,078	5
Total Operating Expenses	764,870	722,483	
Net Operating Income	146,129	165,199	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	146,129	165,199	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	174	886	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	32,278	26,767	10
Miscellaneous Nonoperating Income (421)	107,458	25	11
Total Other Income	139,910	27,678	
Total Income	286,039	192,877	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	217,779	0	13
Total Miscellaneous Income Deductions	217,779	0	
Income Before Interest Charges	68,260	192,877	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	0	0	
Net Income	68,260	192,877	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,586,205	1,393,228	20
Balance Transferred from Income (433)	68,260	192,877	21
Miscellaneous Credits to Surplus (434)	0	100	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
Total Unappropriated Earned Surplus End of Year (216)	1,654,465	1,586,205	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest from cash in NOW account & Money Market	26,529	5
Interest on C.D.'s: \$60,000 & \$35,000	5,749	6
Total (Acct. 419):	32,278	
Miscellaneous Nonoperating Income (421):		
Dam Grant payments received	96,958	7
Sale of gate as a part of dam removal	500	8
Dam Grant receivable	10,000	9
Total (Acct. 421):	107,458	
Miscellaneous Amortization (425):		
NONE		10
Total (Acct. 425):	0	
Other Income Deductions (426):		
Cost of Dam demolition	217,779	11
Total (Acct. 426):	217,779	
Miscellaneous Credits to Surplus (434):		
NONE		12
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	13
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		15
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	332				332	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	158				158	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	158	0	0	0	158	
Net income (or loss)	174	0	0	0	174	

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	910,999	0	0	0	910,999	1	
Less: interdepartmental sales	0	0	0	0	0	2	
Less: interdepartmental rents	0	0		0	0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	910,999	0	0	0	910,999		

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	226,737		226,737	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	24,928		24,928	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	251,665	0	251,665	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,077,302	5,687,543	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,664,025	1,561,460	2
Net Utility Plant	4,413,277	4,126,083	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	57,356	57,356	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	54,340	54,340	4
Net Nonutility Property	3,016	3,016	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	75,000	75,000	7
Total Other Property and Investments	78,016	78,016	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	640,268	497,378	8
Temporary Cash Investments (132)	20,000	20,000	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	188,339	178,013	11
Other Accounts Receivable (143)	29,576	849	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	53,697	65,939	14
Materials and Supplies (150)	38,499	36,023	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	140	150	17
Total Current and Accrued Assets	970,519	798,352	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	4,500	105,687	20
Total Deferred Debits	4,500	105,687	
Total Assets and Other Debits	5,466,312	5,108,138	

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)	1,033,774	823,707	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,654,465	1,586,205	23
Total Proprietary Capital	2,688,239	2,409,912	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	140,428	122,751	33
Total Current and Accrued Liabilities	140,428	122,751	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	3,983	3,983	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	3,983	3,983	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,633,662	2,571,492	41
Total Liabilities and Other Credits	5,466,312	5,108,138	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,077,302	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	6,077,302	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,664,025	0	0	0	10
Total Accumulated Provision	1,664,025	0	0	0	
Net Utility Plant	4,413,277	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,561,460				1,561,460	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	123,450				123,450	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,711				6,711	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	4,846				4,846	10
Other credits (specify):						11
Insurance pymt on broken hydrant	1,915				1,915	12
Total credits	136,922	0	0	0	136,922	13
Debits during year						14
Book cost of plant retired	33,656				33,656	15
Cost of removal	701				701	16
Other debits (specify):						17
					0	18
Total debits	34,357	0	0	0	34,357	19
Balance End of Year	1,664,025	0	0	0	1,664,025	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.22%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Land adjacent to pumphouse	3,016			3,016	2
Dam, dyke, spillway & hydraulic pumping	54,340			54,340	3
Total Nonutility Property (121)	57,356	0	0	57,356	
Less accum. prov. depr. & amort. (122)	54,340			54,340	4
 Net Nonutility Property	 3,016	 0	 0	 3,016	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	38,499	36,023 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	38,499	36,023

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)	
(a)	Amount (b)	Account Charged or Credited (c)	(d)	
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
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	823,707	1
Changes during year (explain):		
Well No. 2 reconstruction	210,067	2
Balance end of year	<u><u>1,033,774</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	122,588	2
Charged electric department expense		3
Charged sewer department expense	3,103	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>125,691</u>	
Taxes paid during year:		
County, state and local taxes	105,266	6
Social Security taxes	19,278	7
PSC Remainder Assessment	1,147	8
Other (explain):		
NONE		9
Total payments and other debits	<u>125,691</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,571,492	0	0	0	0	2,571,492	1
Add credits during year:							
For Services	16,057					16,057	2
For Mains	46,113					46,113	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,633,662	0	0	0	0	2,633,662	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	523,340					523,340	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Property Addition & Replacement Fund	75,000	3
Total (Acct. 125):	75,000	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	188,339	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	188,339	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Village of West Baraboo Fire Protection	16,918	11
Receivable from the Grant for the dam removal	10,000	12
Miscellaneous	2,658	13
Total (Acct. 143):	29,576	
Receivables from Municipality (145):		
Public Fire Protection	33,603	14
Depreciation, Return & Property Tax on meters due from Sewer Fund	17,719	15
Miscellaneous	2,375	16
Total (Acct. 145):	53,697	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Miscellaneous	4,500	19
Total (Acct. 183):	4,500	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,882,422	0	0	0	5,882,422	1
Materials and Supplies	37,261	0	0	0	37,261	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,612,742	0	0	0	1,612,742	4
Customer Advances for Construction	3,983				3,983	5
Contributions in Aid of Construction	2,602,577	0	0	0	2,602,577	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,700,381	0	0	0	1,700,381	
Net Operating Income	146,129	0	0	0	146,129	8
Net Operating Income as a percent of Average Net Rate Base						
	8.59%	N/A	N/A	N/A	8.59%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	928,740	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,620,335	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,549,075	
Net Income		
Net Income	68,260	5
Percent Return on Proprietary Capital	2.68%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

*Added 413' of 6" main on Krista Circle, 1054' of 8" main at Spruce Haven Subdivision and 210' of 8" main on Pate St.

*See schedule footnotes on page W-15.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The Waterworks Dam was removed in 1998. However, an extension was granted for completion of the MOA actions to 1999.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 3, 1999

Mrs. Betty J. Biech, Office Manager
Baraboo City Water Works
129 4th Street
Baraboo WI 53913-2148

1998 Analytical Review DWCCA-360-PJL

Dear Mrs. Biech:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	898,483	1
Total Sales of Water	898,483	
Other Operating Revenues		
Forfeited Discounts (470)	2,877	2
Miscellaneous Service Revenues (471)	1,674	3
Rents from Water Property (472)	60	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,905	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	12,516	
Total Operating Revenues	910,999	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	11,055	8
Pumping Expenses (620-625)	97,860	9
Water Treatment Expenses (630-635)	24,399	10
Transmission and Distribution Expenses (640-655)	164,743	11
Customer Accounts Expenses (901-904)	62,757	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	158,018	14
Total Operation and Maintenance Expenses	518,832	
Other Operating Expenses		
Depreciation Expense (403)	123,450	15
Amortization Expense (404-407)		16
Taxes (408)	122,588	17
Total Other Operating Expenses	246,038	
Total Operating Expenses	764,870	
NET OPERATING INCOME	146,129	

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. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,341	187,892	296,049	4
Commercial	444	99,842	110,226	5
Industrial	39	362,690	236,316	6
Total Metered Sales to General Customers (461)	3,824	650,424	642,591	
Private Fire Protection Service (462)	50		19,926	7
Public Fire Protection Service (463)	2		174,642	8
Other Sales to Public Authorities (464)	51	27,829	28,252	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	48,814	33,072	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,928	727,067	898,483	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Village of West Baraboo	9th Avenue	24,414	33,072	1
Village of West Baraboo	8th Avenue	24,400		2
Total		48,814	33,072	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	157,724	1
Wholesale fire protection billed	16,918	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	174,642	
Forfeited Discounts (470):		
Customer late payment charges	2,877	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,877	
Miscellaneous Service Revenues (471):		
Service reconnect fees	1,674	7
Total Miscellaneous Service Revenues (471)	1,674	
Rents from Water Property (472):		
Radio antennas on reservoir	60	8
Total Rents from Water Property (472)	60	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,905	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	7,905	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	7,608	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	333	3
Maintenance of Water Source Plant (605)	3,114	4
Total Source of Supply Expenses	11,055	
 PUMPING EXPENSES		
Operation Labor (620)	12,013	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	76,224	7
Operation Supplies and Expenses (623)	316	8
Maintenance of Pumping Plant (625)	9,307	9
Total Pumping Expenses	97,860	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	1,630	10
Chemicals (631)	20,124	11
Operation Supplies and Expenses (632)	856	12
Maintenance of Water Treatment Plant (635)	1,789	13
Total Water Treatment Expenses	24,399	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	110,670	14
Operation Supplies and Expenses (641)	13,259	15
Maintenance of Distribution Reservoirs and Standpipes (650)	7,239	16
Maintenance of Mains (651)	12,034	17
Maintenance of Services (652)	16,158	18
Maintenance of Meters (653)	2,761	19
Maintenance of Hydrants (654)	2,622	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	164,743	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	12,275	22
Accounting and Collecting Labor (902)	46,533	23
Supplies and Expenses (903)	3,949	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	62,757	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	35,389	27
Office Supplies and Expenses (921)	4,211	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,048	30
Property Insurance (924)	2,000	31
Injuries and Damages (925)	11,021	32
Employee Pensions and Benefits (926)	76,987	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	10,755	35
Transportation Expenses (933)	6,643	36
Maintenance of General Plant (935)	6,964	37
Total Administrative and General Expenses	158,018	
 Total Operation and Maintenance Expenses	 518,832	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		105,266	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,103	2
Net property tax equivalent		102,163	
Social Security		19,278	3
PSC Remainder Assessment		1,147	4
Other (specify): NONE			5
Total tax expense		<u>122,588</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). 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		0.224622				3
County tax rate	mills		4.596552				4
Local tax rate	mills		10.405395				5
School tax rate	mills		10.872165				6
Voc. school tax rate	mills		1.662314				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.761048				10
Less: state credit	mills		1.842550				11
Net tax rate	mills		25.918498				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.405395				14
Combined School Tax Rate	mills		12.534479				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.939874				17
Total Tax Rate	mills		27.761048				18
Ratio of Local and School Tax to Total	dec.		0.826333				19
Total tax net of state credit	mills		25.918498				20
Net Local and School Tax Rate	mills		21.417314				21
Utility Plant, Jan. 1	\$	5,687,543	5,687,543				22
Materials & Supplies	\$	36,023	36,023				23
Subtotal	\$	5,723,566	5,723,566				24
Less: Plant Outside Limits	\$	210,106	210,106				25
Taxable Assets	\$	5,513,460	5,513,460				26
Assessment Ratio	dec.		0.891457				27
Assessed Value	\$	4,915,013	4,915,013				28
Net Local & School Rate	mills		21.417314				29
Tax Equiv. Computed for Current Year	\$	105,266	105,266				30
Tax Equivalent per 1994 PSC Report	\$	114,320					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	105,266					32 33
Tax equiv. for current year (see note 6)	\$	105,266					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	10,450		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	226,582	2,349	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	18,724		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	255,756	2,349	
PUMPING PLANT			
Land and Land Rights (320)	1,778	1,878	12
Structures and Improvements (321)	251,642	113,888	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	278,335	72,633	17
Diesel Pumping Equipment (326)	29,948		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	10,593	24,900	20
Total Pumping Plant	572,296	213,299	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,009		23
Total Water Treatment Plant	16,009	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,229		24
Structures and Improvements (341)	36,244		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			10,450	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			228,931	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)		64	18,788	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	64	258,169	
PUMPING PLANT				
Land and Land Rights (320)			3,656	12
Structures and Improvements (321)	2,500		363,030	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			350,968	17
Diesel Pumping Equipment (326)			29,948	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			35,493	20
Total Pumping Plant	2,500	0	783,095	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	935		15,074	23
Total Water Treatment Plant	935	0	15,074	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,229	24
Structures and Improvements (341)			36,244	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	728,361	7,425	26
Transmission and Distribution Mains (343)	2,489,159	49,672	27
Fire Mains (344)	0		28
Services (345)	564,497	20,575	29
Meters (346)	325,025	32,682	30
Hydrants (348)	414,182	47,781	31
Other Transmission and Distribution Plant (349)	5,813		32
Total Transmission and Distribution Plant	4,566,510	158,135	
GENERAL PLANT			
Land and Land Rights (389)	2,005		33
Structures and Improvements (390)	20,488		34
Office Furniture and Equipment (391)	13,178	13,569	35
Computer Equipment (391.1)	14,101	4,053	36
Transportation Equipment (392)	80,913	23,368	37
Stores Equipment (393)	525		38
Tools, Shop and Garage Equipment (394)	47,612	4,508	39
Laboratory Equipment (395)	1,632		40
Power Operated Equipment (396)	83,300		41
Communication Equipment (397)	10,834	4,134	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,384		44
Other Tangible Property (399)	0		45
Total General Plant	276,972	49,632	
Total utility plant in service directly assignable	5,687,543	423,415	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,687,543	423,415	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			735,786 26
Transmission and Distribution Mains (343)	40	(64)	2,538,727 27
Fire Mains (344)			0 28
Services (345)	275		584,797 29
Meters (346)	11,676		346,031 30
Hydrants (348)	2,300		459,663 31
Other Transmission and Distribution Plant (349)			5,813 32
Total Transmission and Distribution Plant	14,291	(64)	4,710,290
GENERAL PLANT			
Land and Land Rights (389)			2,005 33
Structures and Improvements (390)			20,488 34
Office Furniture and Equipment (391)			26,747 35
Computer Equipment (391.1)	2,024		16,130 36
Transportation Equipment (392)	13,166		91,115 37
Stores Equipment (393)			525 38
Tools, Shop and Garage Equipment (394)	740		51,380 39
Laboratory Equipment (395)			1,632 40
Power Operated Equipment (396)			83,300 41
Communication Equipment (397)			14,968 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			2,384 44
Other Tangible Property (399)			0 45
Total General Plant	15,930	0	310,674
Total utility plant in service directly assignable	33,656	0	6,077,302
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	33,656	0	6,077,302

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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			58,456	58,456	1
February			53,459	53,459	2
March			61,611	61,611	3
April			56,865	56,865	4
May			66,670	66,670	5
June			68,373	68,373	6
July			75,036	75,036	7
August			73,836	73,836	8
September			70,145	70,145	9
October			71,106	71,106	10
November			68,800	68,800	11
December			68,154	68,154	12
Total for year	0	0	792,511	792,511	
Less: Measured or estimated water used in main flushing and water treatment during year				10,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				782,511	16
Less: Water sold				727,067	17
Losses and unaccounted for				55,444	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,617	21
Date of maximum: 7/10/1998					22
Cause of maximum:					23
Hot & dry weather.					
Minimum gallons pumped by all methods in any one day during reporting year				785	24
Date of minimum: 4/10/1998					25
Total KWH used for pumping for the year				1,531,720	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

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)	
HILL STREET	2	301	12	936,000	Yes	1
JEFFERSON STREET	4	387	28	1,440,000	Yes	2
SAUK AVENUE	6	360	19	1,296,000	Yes	3
GALL ROAD	7	185	24	1,872,000	Yes	4

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	LOW-LIFT PUMP NO. 3	T - STANDBY GENERATOR	HI-LIFT PUMP NO. 1	1
Location	715 HILL ST.	1807 OAK ST.	1807 OAK ST.	2
Purpose	B	S	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	WEINAN	WEINAN	5
Year Installed	1942	1971	1971	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	500	500	8
Pump Motor or Standby Engine Mfr	MARATHON	INTERNATIONAL HARVESTER	MARATHON	10
Year Installed	1942	1971	1971	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	60	172	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HI-LIFT PUMP NO. 2	HI-LIFT PUMP NO. 3	LOW-LIFT PUMP NO. 1	14
Location	1807 OAK ST.	1807 OAK ST.	715 HILL ST.	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	WEINAN	WEINAN	AURORA	18
Year Installed	1971	1971	1972	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	500	500	500	21
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	GENERAL ELECTRIC	23
Year Installed	1971	1971	1972	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	40	60	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	LOW-LIFT PUMP NO. 2	WELL NO. 2	WELL NO. 2 STANDBY	1
Location	715 HILL ST.	722 HILL ST.	722 HILL ST.	2
Purpose	B	P	S	3
Destination	D	D	D	4
Pump Manufacturer	DEMMING	GOULDS	GOULDS	5
Year Installed	1933	1998	1998	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	650	650	8
Pump Motor or Standby Engine Mfr	LEFFEL	U. S. ELECTRIC	FORD	9 10
Year Installed	1933	1998	1998	11
Type	OTHER	ELECTRIC	NATURAL GAS	12
Horsepower	56	100	161	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO. 4.L NO. 4 - STANDBY MOTOR		WELL NO. 6	14
Location	808 JEFFERSON ST.	808 JEFFERSON ST.	919 SAUK AVE.	15
Purpose	P	S	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1961	1961	1987	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	1,100	900	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	WAUKESHA	U.S. ELECTRIC	22 23
Year Installed	1961	1961	1997	24
Type	ELECTRIC	NATURAL GAS	ELECTRIC	25
Horsepower	150	250	200	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	L NO. 6 - STANDBY MOTOR	WELL NO. 7.L NO. 7 - STANDBY MOTOR		1
Location	919 SAUK AVE.	801 GALL ROAD	801 GALL ROAD	2
Purpose	S	P	S	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1987	1993	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	900	1,300	1,300	8
Pump Motor or Standby Engine Mfr	WAUKESHA	U.S. ELECTRIC	JOHN DEERE	10
Year Installed	1976	1993	1994	11
Type	DIESEL	ELECTRIC	DIESEL	12
Horsepower	260	200	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO. 1, BIRCH ST.	NO. 2, OAK ST.	NO. 3, EAST ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	ET	4
Year constructed	1885	1954	1971	5
Year constructed	1885	1954	1971	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
Elevation difference in feet (See Headnote 3.)	247	247	180	9
Elevation difference in feet (See Headnote 3.)	247	247	180	10
Total capacity in gallons	277,000	1,250,000	250,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
Points of application (wellhouse, central facilities, booster station, other)				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.6100	5.6100	5.6100	20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.6100	5.6100	5.6100	21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	23
Is water fluoridated (yes, no)?	Y	Y	Y	24
Is water fluoridated (yes, no)?	Y	Y	Y	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 4, MOORE ST.	NO. 5, INDUSTRIAL PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1978	1988	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	247	247	6
Total capacity in gallons	300,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.6100	5.6100	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	4,320	0	0	0	4,320	1
M	D	2.000	7,674	0	0	0	7,674	2
M	D	3.000	0	0	0	0	0	3
M	D	4.000	2,491	0	0	0	2,491	4
M	D	6.000	179,472	413	0	0	179,885	5
M	D	8.000	62,824	1,264	0	0	64,088	6
M	S	8.000	1,058	0	0	0	1,058	7
M	D	10.000	26,091	0	0	0	26,091	8
M	S	10.000	105	0	0	0	105	9
M	D	12.000	21,214	0	0	0	21,214	10
M	D	14.000	3,003	0	0	0	3,003	11
Total Within Municipality			308,252	1,677	0	0	309,929	
M	D	8.000	7,695	0	0	0	7,695	12
Total Outside of Municipality			7,695	0	0	0	7,695	
Total Utility			315,947	1,677	0	0	317,624	

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	0.500	4	0	0	0	4		1
L	0.500	225	0	8	0	217		2
L	0.750	29	0	2	0	27		3
M	0.750	1,738	2	0	0	1,740		4
M	1.000	1,551	38	0	0	1,589		5
M	1.250	2	0	0	0	2		6
M	1.500	50	1	1	0	50		7
M	2.000	85	3	0	0	88		8
M	3.000	2	0	0	0	2		9
P	4.000	1	0	0	0	1		10
M	4.000	24	0	0	0	24		11
M	6.000	22	0	0	0	22		12
M	8.000	5	0	0	0	5		13
M	12.000	1	0	0	0	1		14
Total Utility		3,739	44	11	0	3,772	0	

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 (a).

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	3,575	264	249	0	3,590	530	1
0.750	105	12	0	0	117	14	2
1.000	72	0	1	0	71	0	3
1.500	51	8	0	0	59	11	4
2.000	48	0	0	0	48	1	5
3.000	14	0	0	0	14	0	6
4.000	8	0	0	0	8	0	7
6.000	4	0	0	0	4	0	8
Total:	3,877	284	250	0	3,911	556	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,265	258	14	14	0	39	3,590	1
0.750	44	55	1	3	0	14	117	2
1.000	7	46	8	8	0	2	71	3
1.500	0	42	5	6	0	6	59	4
2.000	0	27	8	10	0	3	48	5
3.000	0	4	0	8	0	2	14	6
4.000	0	3	1	1	0	3	8	7
6.000	0	1	1	0	2	0	4	8
Total:	3,316	436	38	50	2	69	3,911	

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	3				3	1
Within Municipality	595	26	23		598	2
Total Fire Hydrants	598	26	23	0	601	
Flushing Hydrants						
	5				5	3
Total Flushing Hydrants	5	0	0	0	5	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	173
Number of distribution system valves end of year:	788
Number of distribution valves operated during year:	103

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct. 625: Increase is due to repairs of the standby pump engine at Well No. 4 and breaker repairs at Well No. 7.

Acct. 640: Increase is due to the settlement of the union contract. Union employees received wage increases for the contract period from 1/1/97 through 12/31/98.

Acct. 902: Increase is due to administration costs billed by the City for collection of water bills. This cost increased from \$4,000 to \$11,000 per year.

Property Tax Equivalent (Water) (Page W-07)

Resolution No. 96-92, dated April 30, 1996, approved by the Baraboo Common Council, resolved that the Baraboo Water Utility shall, beginning as of January 1, 1995, and for each subsequent year thereafter, pay a local and school tax equivalent calculated and based upon the net local and school tax levy as determined for each year.

Water Utility Plant in Service (Page W-08)

Column C, Acct. 321: Added pumphouse and driveway for reconstructed Well No. 2, and did landscaping at Wells 4 & 7.

Column C, Acct. 325: Added new pump equipment at Well No. 2.

Column C, Acct. 328: Added backup gas motor at Well No. 2.

Column F, Acct. 316 & 343: An adjustment was made to correct the posting error from 1997 in which the dollar amount was posted to Acct. 343. The supply main installed in 1997 should have been recorded on acct. 316.

Pumping & Power Equipment (Page W-13)

Well No. 2 was reconstructed in 1998. The old pump will be retired in 1999. Low-lift pumps 1, 2 & 3 are not in use, and will be retired in 1999.

Water Mains (Page W-15)

413' of 6" main was paid for by the developer as per schedule X-3. (Krista Circle Project) (CIAOC)

1054' of 8" main and 8 valves were paid for by the developer as per schedule X-3. (Sinkule at Spruce Haven Subdivision)(CIAOC)

210' of 8" main and 1 valve were paid for by the customer as per schedule X-2. (Hohl on Pate St.) (CIAOC)

Water Services (Page W-16)

15 services were installed and paid for by the utility.

22 services were installed by subdivision developers and turned over to the utility by CIAOC, \$11,551.

6 services were installed by the utility and paid for by the applicants per schedule CZ-1 and amendment 31, \$3,871.

1 service will be collected by the municipality through TIF funding, \$100.

*Note: A 1" service (813/815 3rd St.) was installed by the utility in 1995 and counted at that time. It was put in service this year & paid for by the applicant, per schedule CZ-1, \$535.00.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-18)

We did not have the required number of hydrants and valves tested during the year due to lack of manpower in the department.
