



3013 (01-03-11)

**ANNUAL REPORT**

OF

Name: BARABOO CITY WATER WORKS

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Principal Office: 450 ROUNDHOUSE COURT  
BARABOO, WI 53913

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For the Year Ended: DECEMBER 31, 2010

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

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

## GENERAL RULES FOR REPORTING

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



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### IDENTIFICATION AND OWNERSHIP

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

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

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

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

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

**Title:** UTILITY ACCOUNTANT/OFFICE MANAGER

**Office Address:**

450 ROUNDHOUSE CT.  
BARABOO, WI 53913

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

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

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

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

**Name:** MR. ROBERT JANKE

**Title:** PRESIDENT

**Office Address:**

1538-15TH ST.  
BARABOO, WI 53913

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

**Fax Number:**

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

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

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**Email Address:**

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

**Name:** MR. AARON WORTHMAN

**Title:** CPA-PARTNER

**Office Address:** BAKER TILLY VIRCHOW KRAUSE LLP

TEN TERRACE CT.  
P.O. BOX 7398  
MADISON, WI 53707

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

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

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

### IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 4/6/2010

Period covered by most recent audit: 2009

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

Name: MR. WADE D. PETERSON

Title: UTILITY SUPERINTENDENT

**Office Address:**

450 ROUNDHOUSE COURT  
BARABOO, WI 53913

Telephone: (608) 355 - 2740 EXT 223

Fax Number: (608) 356 - 0518

Email Address: wpeterson@cityofbaraboo.com

Name of utility commission/committee: BARABOO UTILITY COMMISSION

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

- MR JOHN FLETCHER, SECRETARY
- MR ROBERT JANKE, PRESIDENT
- MR PATRICK LISTON, MAYOR
- MR DEAN STEINHORST,
- MR DENNIS THUROW,

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

**Contact Person:**

Title:

Telephone:

Fax Number:

Email Address:

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

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,432,120	1,408,860	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	900,242	856,881	2
Depreciation Expense (403)	282,274	252,874	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	280,668	260,130	5
<b>Total Operating Expenses</b>	<b>1,463,184</b>	<b>1,369,885</b>	
<b>Net Operating Income</b>	<b>(31,064)</b>	<b>38,975</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(31,064)</b>	<b>38,975</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,896	819	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	4,758	13,848	10
Miscellaneous Nonoperating Income (421)	0	13,024	11
<b>Total Other Income</b>	<b>6,654</b>	<b>27,691</b>	
<b>Total Income</b>	<b>(24,410)</b>	<b>66,666</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(39,846)	(39,846)	12
Other Income Deductions (426)	82,338	81,777	13
<b>Total Miscellaneous Income Deductions</b>	<b>42,492</b>	<b>41,931</b>	
<b>Income Before Interest Charges</b>	<b>(66,902)</b>	<b>24,735</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	3,615	4,800	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>3,615</b>	<b>4,800</b>	
<b>Net Income</b>	<b>(70,517)</b>	<b>19,935</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,325,411	7,305,476	20
Balance Transferred from Income (433)	(70,517)	19,935	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>7,254,894</b>	<b>7,325,411</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,432,120	0	1,432,120	1
<b>Total (Acct. 400):</b>	<b>1,432,120</b>	<b>0</b>	<b>1,432,120</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	900,242	0	900,242	2
<b>Total (Acct. 401-402):</b>	<b>900,242</b>	<b>0</b>	<b>900,242</b>	
<b>Depreciation Expense (403):</b>				
Derived	282,274	0	282,274	3
<b>Total (Acct. 403):</b>	<b>282,274</b>	<b>0</b>	<b>282,274</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	280,668	0	280,668	5
<b>Total (Acct. 408):</b>	<b>280,668</b>	<b>0</b>	<b>280,668</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>(31,064)</b>	<b>0</b>	<b>(31,064)</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	1,896	0	1,896	8
<b>Total (Acct. 415-416):</b>	<b>1,896</b>	<b>0</b>	<b>1,896</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	4,758	0	4,758	11
<b>Total (Acct. 419):</b>	<b>4,758</b>	<b>0</b>	<b>4,758</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		0	0	12
NONE	0	0	0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OTHER INCOME:</b>	<b>6,654</b>	<b>0</b>	<b>6,654</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(39,846)	0	(39,846)	14
NONE	0	0	0	15
<b>Total (Acct. 425):</b>	<b>(39,846)</b>	<b>0</b>	<b>(39,846)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	82,338	82,338	16
NONE	0	0	0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>82,338</b>	<b>82,338</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(39,846)</b>	<b>82,338</b>	<b>42,492</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	0	0	0	18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE	0	0	0	19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE	0	0	0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	3,615	0	3,615	21
<b>Total (Acct. 430):</b>	<b>3,615</b>	<b>0</b>	<b>3,615</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE	0	0	0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>3,615</b>	<b>0</b>	<b>3,615</b>	
<b>NET INCOME:</b>	<b>11,821</b>	<b>(82,338)</b>	<b>(70,517)</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	4,356,686	2,968,725	7,325,411	24
<b>Total (Acct. 216):</b>	<b>4,356,686</b>	<b>2,968,725</b>	<b>7,325,411</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	11,821	(82,338)	(70,517)	25
<b>Total (Acct. 433):</b>	<b>11,821</b>	<b>(82,338)</b>	<b>(70,517)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE	0	0	0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE	0	0	0	27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215	0		0	28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE	0	0	0	29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,368,507</b>	<b>2,886,387</b>	<b>7,254,894</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,896	0	0	0	2,896	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	1,000	0	0	0	1,000	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	0	6
<b>Total costs and expenses</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	
<b>Net income (or loss)</b>	<b>1,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,896</b>	

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,432,120	0	0	0	<b>1,432,120</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>1,432,120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,432,120</b>	

## DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	332,192	0	332,192	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	5,473	0	5,473	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>337,665</b>	<b>0</b>	<b>337,665</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	6.4	1
Electric	0.0	2
Gas	0.0	3
Sewer	1.6	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	14,476,468	14,402,950	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,792,395	3,439,494	2
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
<b>Total Net Utility Plant</b>	<b>10,684,073</b>	<b>10,963,456</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,016	3,016	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>3,016</b>	<b>3,016</b>	
Investment in Municipality (123)	49,871	49,871	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
<b>Total Other Property and Investments</b>	<b>52,887</b>	<b>52,887</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	88,889	13,146	12
Special Deposits (134)	0	0	13
Working Funds (135)	0	0	14
Temporary Cash Investments (136)	365,002	305,200	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	258,439	262,312	17
Other Accounts Receivable (143)	1,583	89	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	2,773	34,664	20
Plant Materials and Operating Supplies (154)	58,012	55,508	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	1,385	1,274	25
Interest and Dividends Receivable (171)	309	410	26
Accrued Utility Revenues (173)	0	0	27
Miscellaneous Current and Accrued Assets (174)	0	0	28
<b>Total Current and Accrued Assets</b>	<b>776,392</b>	<b>672,603</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>11,513,352</b>	<b>11,688,946</b>	

## BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,390,214	3,390,214	35
Appropriated Earned Surplus (215)	0	0	36
Unappropriated Earned Surplus (216)	7,254,894	7,325,411	37
<b>Total Proprietary Capital</b>	<b>10,645,108</b>	<b>10,715,625</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	38
Advances from Municipality (223)	71,829	100,561	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>71,829</b>	<b>100,561</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	13,980	54,621	42
Payables to Municipality (233)	18,798	17,816	43
Customer Deposits (235)	0	0	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	481	674	46
Tax Collections Payable (241)	0	0	47
Miscellaneous Current and Accrued Liabilities (242)	196,699	213,523	48
<b>Total Current and Accrued Liabilities</b>	<b>229,958</b>	<b>286,634</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	1,685	1,685	50
Other Deferred Credits (253)	545,925	584,441	51
<b>Total Deferred Credits</b>	<b>547,610</b>	<b>586,126</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	52
Injuries and Damages Reserve (262)	0	0	53
Pensions and Benefits Reserve (263)	18,847	0	54
Miscellaneous Operating Reserves (265)	0	0	55
<b>Total Operating Reserves</b>	<b>18,847</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>11,513,352</b>	<b>11,688,946</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	14,402,950	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,987,224	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,489,244	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant Leased to Others (104)	0	0	0	0	5
Property Held for Future Use (105)	0	0	0	0	6
Completed Construction not Classified (106)	0	0	0	0	7
Construction Work in Progress (107)	0	0	0	0	8
<b>Total Utility Plant</b>	<b>14,476,468</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,418,164	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,374,231	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	11
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	12
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	14
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	15
<b>Total Accumulated Provision</b>	<b>3,792,395</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)	0	0	0	0	16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0	0	0	0	17
Other Utility Plant Adjustments (119)	0	0	0	0	18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>10,684,073</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	2,146,131				<b>2,146,131</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	282,274				<b>282,274</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	14,644				<b>14,644</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE	0				<b>0</b>	<b>9</b>
Salvage	7,123				<b>7,123</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE	0				<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>304,041</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>304,041</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	32,008				<b>32,008</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
NONE	0				<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>32,008</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,008</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,418,164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,418,164</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	1,293,363				<b>1,293,363</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	82,338				<b>82,338</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
NONE	0				<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
NONE	0				<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>82,338</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82,338</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	1,470				<b>1,470</b>	18
Cost of removal	0				<b>0</b>	19
Other debits (specify):						20
NONE	0				<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>1,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,470</b>	25
<b>Balance end of year (111.2)</b>	<b>1,374,231</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,374,231</b>	26
<b>Footnotes</b>						27

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
NONE	0	0	0	<b>0</b>	<b>1</b>
LAND ADJACENT TO PUMPHOUSE	3,016	0	0	<b>3,016</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>3,016</b>	<b>0</b>	<b>0</b>	<b>3,016</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	<b>0</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>3,016</b>	<b>0</b>	<b>0</b>	<b>3,016</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	58,012	55,508	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
<b>Total Materials and Supplies</b>	<b>58,012</b>	<b>55,508</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE	0	0	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	3,390,214	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b><u>3,390,214</u></b>	

### BONDS (ACCT. 221)

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

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

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
CITY OF BARABOO-CAPITAL PROJECTS LOAN	06/09/2003	04/30/2013	3.99%	71,829	1
<b>Total for Account 223</b>				<b>71,829</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	280,668	2
Charged electric department expense	0	3
Charged sewer department expense	4,824	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>285,492</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	258,887	6
Social Security taxes	25,256	7
PSC Remainder Assessment	1,349	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>285,492</b>	
<b>Balance end of year</b>	<b>0</b>	

## INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0	0	0	0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
CITY OF BARABOO-CAPITAL PROJECTS LOAN	674	3,615	3,808	481	2
<b>Subtotal</b>	<b>674</b>	<b>3,615</b>	<b>3,808</b>	<b>481</b>	
<b>Other Long-Term Debt (224)</b>					
ALLIANT ENERGY-MAIN REPLACEMENT LOAN	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>674</b>	<b>3,615</b>	<b>3,808</b>	<b>481</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
RECEIVABLE FROM TIF VIII-UTILITY IMPROVEMENTS COMPLETED ON WATER/ASH STREETS	49,871	* 1
<b>Total (Acct. 123):</b>	<b>49,871</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE	0	5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE	0	6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	258,439	8
Electric	0	9
Sewer (Regulated)	0	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 142):</b>	<b>258,439</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work	83	13
<b>Other (specify):</b>		
BUG TUSSEL COMMUNICATION ANTENNA RENT FOR 2010	1,500	14
<b>Total (Acct. 143):</b>	<b>1,583</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL-DUE FROM MUNICIPALITY	2,773	15
<b>Total (Acct. 145):</b>	<b>2,773</b>	
<b>Prepayments (165):</b>		
FUEL PREPAYMENT-WELL NO. 2	1,385	16
<b>Total (Acct. 165):</b>	<b>1,385</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE	0	18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE	0	21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DECEMBER, 2010 PAYROLL	15,330	* 22
PERCENTAGE OF CITY SERVICES BLDG EXPENSE-4TH QTR, 2010	3,468	* 23
<b>Total (Acct. 233):</b>	<b>18,798</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	518,001	24
US CELLULAR ANTENNA RENT FOR 2011	27,924	25
<b>Total (Acct. 253):</b>	<b>545,925</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Detailed explanations provided on (Page F-22) per individual record entry.

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	9,949,730	0	0	0	<b>9,949,730</b>	<b>1</b>
Materials and Supplies	56,760	0	0	0	<b>56,760</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,282,147	0	0	0	<b>2,282,147</b>	<b>4</b>
Customer Advances for Construction	1,685	0	0	0	<b>1,685</b>	<b>5</b>
Regulatory Liability	537,924	0	0	0	<b>537,924</b>	<b>6</b>
NONE	0	0	0	0	<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>7,184,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,184,734</b>	
Net Operating Income	(31,064)	0	0	0	<b>(31,064)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-0.43%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-0.43%</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	557,847	0	0	0	<b>557,847</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE	0	0	0	0	<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	39,846	0	0	0	<b>39,846</b>	<b>3</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>518,001</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>518,001</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

In conjunction with the "2010" City of Baraboo Street Reconstruction Project, the Utility financed the installation of the following:

320' of 6" main on West St.

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

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

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

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**7. Any additional matters.**

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,371,006	1,360,750	1
<b>Total Sales of Water</b>	<b>1,371,006</b>	<b>1,360,750</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	4,418	5,034	2
Rents from Water Property (472 )	39,344	25,328	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	17,352	17,748	5
<b>Total Other Operating Revenues</b>	<b>61,114</b>	<b>48,110</b>	
<b>Total Operating Revenues</b>	<b>1,432,120</b>	<b>1,408,860</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	12,059	13,260	6
Pumping Expenses (620-633)	195,729	185,979	7
Water Treatment Expenses (640-652)	54,903	47,508	8
Transmission and Distribution Expenses (660-678)	280,109	285,219	9
Customer Accounts Expenses (901-906)	41,864	39,168	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	315,578	285,747	12
<b>Total Operation and Maintenance Expenses</b>	<b>900,242</b>	<b>856,881</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	282,274	252,874	13
Amortization Expense (404-407)	0	0	14
Taxes (408 )	280,668	260,130	15
<b>Total Other Operating Expenses</b>	<b>562,942</b>	<b>513,004</b>	
<b>Total Operating Expenses</b>	<b>1,463,184</b>	<b>1,369,885</b>	
<b>NET OPERATING INCOME</b>	<b>(31,064)</b>	<b>38,975</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )	0	0	0	1
Commercial (460.2 )	0	0	0	2
Industrial (460.3 )	0	0	0	3
Public Authority (460.4 )	0	0	0	4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	3,971	176,893	435,988	5
Commercial (461.2 )	491	99,866	142,238	6
Industrial (461.3 )	34	464,045	401,853	7
Public Authority (461.4 )	57	32,992	41,825	8
<b>Total Metered Sales to General Customers (461)</b>	<b>4,553</b>	<b>773,796</b>	<b>1,021,904</b>	
Private Fire Protection Service (462 )	74		31,377	9
Public Fire Protection Service (463 )	2		281,748	10
Other Water Sales (465 )	0	0	0	11
Sales for Resale (466 )	2	33,939	35,977	12
Interdepartmental Sales (467 )	0	0	0	13
<b>Total Sales of Water</b>	<b>4,631</b>	<b>807,735</b>	<b>1,371,006</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
VILLAGE OF WEST BARABOO	8TH AVENUE	29,631	30,514	1
VILLAGE OF WEST BARABOO	9TH AVENUE	4,308	5,463	2
<b>Total</b>		<b>33,939</b>	<b>35,977</b>	

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Wholesale fire protection billed	18,091	1
Amount billed (usually per rate schedule F-1 or Fd-1)	263,657	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>281,748</b>	
<b>Forfeited Discounts (470):</b>		
NONE	0	5
Customer late payment charges	4,418	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>4,418</b>	
<b>Rents from Water Property (472):</b>		
ANTENNA RENTAL FEES	39,344	7
<b>Total Rents from Water Property (472)</b>	<b>39,344</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
SERVICE RECONNECTION FEES	5,670	9
NSF CHECK FEES	450	10
MISC. HANDLING FEES	102	11
CO-OP PATRONAGE DIVIDEND	26	12
WISCONSIN FUEL TAX CLAIMS	230	13
Return on net investment in meters charged to sewer department	10,874	14
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>17,352</b>	

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## OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Detailed explanations provided on (Page W-04) per individual record entry.

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## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	6,081		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	319		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	5,659		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
<b>Total Source of Supply Expenses</b>	<b>12,059</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	164,752		16
Pumping Labor and Expenses (624)	13,917		17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	1,064		19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	833		22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	15,163		24
<b>Total Pumping Expenses</b>	<b>195,729</b>	<b>0</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	37,051		26
Operation Labor and Expenses (642)	7,447		27
Miscellaneous Expenses (643)	3,077		28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	7,328		32
<b>Total Water Treatment Expenses</b>	<b>54,903</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	62	33
Storage Facilities Expenses (661)	4,091	34
Transmission and Distribution Lines Expenses (662)	67,977	35
Meter Expenses (663)	6,255	36
Customer Installations Expenses (664)	1,938	37
Miscellaneous Expenses (665)	22,129	38
Rents (666)	0	39
Maintenance Supervision and Engineering (670)	0	40
Maintenance of Structures and Improvements (671)	1,966	41
Maintenance of Distribution Reservoirs and Standpipes (672)	5,476	42
Maintenance of Transmission and Distribution Mains (673)	68,684	43
Maintenance of Services (675)	46,036	44
Maintenance of Meters (676)	18,483	45
Maintenance of Hydrants (677)	29,954	46
Maintenance of Miscellaneous Plant (678)	7,058	47
<b>Total Transmission and Distribution Expenses</b>	<b>280,109</b>	<b>0</b>
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	0	48
Meter Reading Expenses (902)	20,479	49
Customer Records and Collection Expenses (903)	21,385	50
Uncollectible Accounts (904)	0	51
Miscellaneous Customer Accounts Expenses (905)	0	52
Customer Service and Information Expenses (906)	0	53
<b>Total Customer Accounts Expenses</b>	<b>41,864</b>	<b>0</b>
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	80,030	55
Office Supplies and Expenses (921)	18,807	56
Administrative Expenses Transferred--Credit (922)	0	57
Outside Services Employed (923)	6,015	58
Property Insurance (924)	5,743	59
Injuries and Damages (925)	22,993	60
Employee Pensions and Benefits (926)	137,359	61
Regulatory Commission Expenses (928)	0	62
Duplicate Charges--Credit (929)	0	63

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Miscellaneous General Expenses (930)	6,092	64
Rents (931)	31,498	65
Maintenance of General Plant (932)	7,041	66
<b>Total Administrative and General Expenses</b>	<b>315,578</b>	<b>0</b>
<b>Total Operation and Maintenance Expenses</b>	<b>900,242</b>	<b>0</b>

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## WATER OPERATION & MAINTENANCE EXPENSES

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

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Baraboo City Water Works was converted to a Class AB Utility from a Class C in 2010; consequently, prior year balances are not available for comparison purposes as the prior year report using the same reporting class is not available in this database.

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### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		258,887	239,589	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,824	4,654	2
<b>Net property tax equivalent</b>		<b>254,063</b>	<b>234,935</b>	
Social Security		25,256	24,030	3
PSC Remainder Assessment		1,349	1,165	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>280,668</b>	<b>260,130</b>	

## PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.173434				3
County tax rate	mills		4.359842				4
Local tax rate	mills		9.346412				5
School tax rate	mills		8.830987				6
Voc. school tax rate	mills		1.507010				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.217685</b>				<b>10</b>
Less: state credit	mills		1.330146				11
<b>Net tax rate</b>	mills		<b>22.887539</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.346412</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.337997</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.684409</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.217685</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.812811</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.887539</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.603251</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>14,402,950</b>	14,402,950				<b>22</b>
Materials & Supplies	\$	<b>55,508</b>	55,508				<b>23</b>
<b>Subtotal</b>	\$	<b>14,458,458</b>	<b>14,458,458</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>210,106</b>	210,106				<b>25</b>
<b>Taxable Assets</b>	\$	<b>14,248,352</b>	<b>14,248,352</b>				<b>26</b>
Assessment Ratio	dec.		0.976689				<b>27</b>
<b>Assessed Value</b>	\$	<b>13,916,209</b>	<b>13,916,209</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.603251</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>258,887</b>	<b>258,887</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	114,320					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$						<b>32</b> <b>33</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>258,887</b>					<b>34</b>
Footnotes							<b>35</b>

## WATER UTILITY PLANT IN SERVICE

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	23,860	0	0	0	23,860	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	448,151	0	0	0	448,151	8
Supply Mains (316)	18,788	0	0	0	18,788	9
Other Water Source Plant (317)	0	0	0	0	0	10
<b>Total Source of Supply Plant</b>	<b>490,799</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>490,799</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	1,511	0	0	0	1,511	11
Structures and Improvements (321)	1,187,851	0	0	0	1,187,851	12
Other Power Production Equipment (323)	65,470	0	0	0	65,470	13
Electric Pumping Equipment (325)	371,494	0	0	0	371,494	14
Diesel Pumping Equipment (326)	29,948	0	0	0	29,948	15
Other Pumping Equipment (328)	30,740	0	0	0	30,740	16
<b>Total Pumping Plant</b>	<b>1,687,014</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,687,014</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	82,990	0	1,221	0	81,769	21
<b>Total Water Treatment Plant</b>	<b>82,990</b>	<b>0</b>	<b>1,221</b>	<b>0</b>	<b>81,769</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	54,487	0	0	0	54,487	22
Structures and Improvements (341)	28,629	0	0	0	28,629	23
Distribution Reservoirs and Standpipes (342)	1,578,309	0	0	0	1,578,309	24
Transmission and Distribution Mains (343)	3,221,140	23,254	1,900	0	3,242,494	25
Services (345)	542,637	36,089	0	0	578,726	26
Meters (346)	530,980	14,341	11,239	0	534,082	27
Hydrants (348)	810,330	4,879	529	0	814,680	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	5,533	0	0	0	5,533	29
<b>Total Transmission and Distribution Plant</b>	<b>6,772,045</b>	<b>78,563</b>	<b>13,668</b>	<b>0</b>	<b>6,836,940</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	2,005	0	0	0	2,005	30
Structures and Improvements (390)	1,075	0	0	0	1,075	31
Office Furniture and Equipment (391)	5,357	0	0	0	5,357	32
Computer Equipment (391.1)	10,207	0	1,647	0	8,560	33
Transportation Equipment (392)	198,202	24,171	14,797	0	207,576	34
Stores Equipment (393)	282	0	0	0	282	35
Tools, Shop and Garage Equipment (394)	61,721	4,262	675	0	65,308	36
Laboratory Equipment (395)	1,265	0	0	0	1,265	37
Power Operated Equipment (396)	128,397	0	0	0	128,397	38
Communication Equipment (397)	8,706	0	0	0	8,706	39
SCADA Equipment (397.1)	461,107	0	0	0	461,107	40
Miscellaneous Equipment (398)	1,064	0	0	0	1,064	41
<b>Total General Plant</b>	<b>879,388</b>	<b>28,433</b>	<b>17,119</b>	<b>0</b>	<b>890,702</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,912,236</b>	<b>106,996</b>	<b>32,008</b>	<b>0</b>	<b>9,987,224</b>	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
<b>Total utility plant in service</b>	<b>9,912,236</b>	<b>106,996</b>	<b>32,008</b>	<b>0</b>	<b>9,987,224</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	50,942	0	0	0	50,942	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
<b>Total Source of Supply Plant</b>	<b>50,942</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,942</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	140,564	0	0	0	140,564	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	153,745	0	0	0	153,745	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	24,900	0	0	0	24,900	16
<b>Total Pumping Plant</b>	<b>319,209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>319,209</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	12,515	0	0	0	12,515	23
Distribution Reservoirs and Standpipes (342)	217,277	0	0	0	217,277	24
Transmission and Distribution Mains (343)	2,945,427	0	0	0	2,945,427	25
Services (345)	700,977	0	1,470	0	699,507	26
Meters (346)	0	0	0	0	0	27

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	244,367	0	0	0	244,367	28
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
<b>Total Transmission and Distribution Plant</b>	<b>4,120,563</b>	<b>0</b>	<b>1,470</b>	<b>0</b>	<b>4,119,093</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,490,714</b>	<b>0</b>	<b>1,470</b>	<b>0</b>	<b>4,489,244</b>	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
<b>Total utility plant in service</b>	<b>4,490,714</b>	<b>0</b>	<b>1,470</b>	<b>0</b>	<b>4,489,244</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%	0	1
Collecting and Impounding Reservoirs (312)	0	0.00%	0	2
Lake, River and Other Intakes (313)	0	0.00%	0	3
Wells and Springs (314)	144,232	2.90%	12,996	4
Supply Mains (316)	14,940	1.80%	338	5
Other Water Source Plant (317)	0	0.00%	0	6
<b>Total Source of Supply Plant</b>	<b>159,172</b>		<b>13,334</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	216,492	3.20%	38,011	7
Other Power Production Equipment (323)	33,924	4.40%	2,881	8
Electric Pumping Equipment (325)	119,645	4.40%	16,346	9
Diesel Pumping Equipment (326)	21,837	4.40%	1,318	10
Other Pumping Equipment (328)	9,656	4.40%	1,353	11
<b>Total Pumping Plant</b>	<b>401,554</b>		<b>59,909</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%	0	12
Sand or Other Media Filtration Equipment (332)	0	0.00%	0	13
Membrane Filtration Equipment (333)	0	0.00%	0	14
Other Water Treatment Equipment (334)	35,581	3.30%	2,719	15
<b>Total Water Treatment Plant</b>	<b>35,581</b>		<b>2,719</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	19,503	3.20%	916	16
Distribution Reservoirs and Standpipes (342)	299,986	1.90%	29,988	17
Transmission and Distribution Mains (343)	516,478	1.30%	42,014	18
Services (345)	117,480	2.90%	16,260	19
Meters (346)	188,935	5.50%	29,289	20
Hydrants (348)	204,678	2.20%	17,875	21
Other Transmission and Distribution Plant (349)	4,269	5.00%	277	22
<b>Total Transmission and Distribution Plant</b>	<b>1,351,329</b>		<b>136,619</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	975	2.90%	31	23
Office Furniture and Equipment (391)	3,485	5.80%	311	24
Computer Equipment (391.1)	9,428	26.70%	779	25
Transportation Equipment (392)	68,030	13.30%	26,984	26
Stores Equipment (393)	252	5.80%	16	27
Tools, Shop and Garage Equipment (394)	28,976	5.80%	3,684	28
Laboratory Equipment (395)	1,108	5.80%	73	29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0	0	0	0	0	1
312	0	0	0	0	0	2
313	0	0	0	0	0	3
314	0	0	0	0	157,228	4
316	0	0	0	0	15,278	5
317	0	0	0	0	0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>172,506</b>	
321	0	0	0	0	254,503	7
323	0	0	0	0	36,805	8
325	0	0	0	0	135,991	9
326	0	0	0	0	23,155	10
328	0	0	0	0	11,009	11
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>461,463</b>	
331	0	0	0	0	0	12
332	0	0	0	0	0	13
333	0	0	0	0	0	14
334	1,221	0	0	0	37,079	15
	<b>1,221</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,079</b>	
341	0	0	0	0	20,419	16
342	0	0	0	0	329,974	17
343	1,900	0	690	0	557,282	18
345	0	0	0	0	133,740	19
346	11,239	0	833	0	207,818	20
348	529	0	0	0	222,024	21
349	0	0	0	0	4,546	22
	<b>13,668</b>	<b>0</b>	<b>1,523</b>	<b>0</b>	<b>1,475,803</b>	
390	0	0	0	0	1,006	23
391	0	0	0	0	3,796	24
391.1	1,647	0	0	0	8,560	25
392	14,797	0	5,500	0	85,717	26
393	0	0	0	0	268	27
394	675	0	100	0	32,085	28
395	0	0	0	0	1,181	29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	53,871	7.50%	9,630	<b>30</b>
Communication Equipment (397)	8,361	15.00%	345	<b>31</b>
SCADA Equipment (397.1)	23,591	9.20%	42,422	<b>32</b>
Miscellaneous Equipment (398)	418	5.80%	62	<b>33</b>
<b>Total General Plant</b>	<b>198,495</b>		<b>84,337</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,146,131</b>		<b>296,918</b>	
 Common Utility Plant Allocated to Water Department	 0		 0	 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>2,146,131</b>		<b>296,918</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396	0	0	0	0	63,501	30
397	0	0	0	0	8,706	31
397.1	0	0	0	0	66,013	32
398	0	0	0	0	480	33
	<b>17,119</b>	<b>0</b>	<b>5,600</b>	<b>0</b>	<b>271,313</b>	
	<b>32,008</b>	<b>0</b>	<b>7,123</b>	<b>0</b>	<b>2,418,164</b>	
	0	0	0	0	0	34
	<b>32,008</b>	<b>0</b>	<b>7,123</b>	<b>0</b>	<b>2,418,164</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%	0	1
Collecting and Impounding Reservoirs (312)	0	0.00%	0	2
Lake, River and Other Intakes (313)	0	0.00%	0	3
Wells and Springs (314)	23,248	2.90%	1,477	4
Supply Mains (316)	0	0.00%	0	5
Other Water Source Plant (317)	0	0.00%	0	6
<b>Total Source of Supply Plant</b>	<b>23,248</b>		<b>1,477</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	72,900	3.20%	4,498	7
Other Power Production Equipment (323)	0	0.00%	0	8
Electric Pumping Equipment (325)	78,308	4.40%	6,765	9
Diesel Pumping Equipment (326)	0	0.00%	0	10
Other Pumping Equipment (328)	13,982	4.40%	1,096	11
<b>Total Pumping Plant</b>	<b>165,190</b>		<b>12,359</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%	0	12
Sand or Other Media Filtration Equipment (332)	0	0.00%	0	13
Membrane Filtration Equipment (333)	0	0.00%	0	14
Other Water Treatment Equipment (334)	0	0.00%	0	15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	8,912	3.20%	400	16
Distribution Reservoirs and Standpipes (342)	82,785	1.90%	4,128	17
Transmission and Distribution Mains (343)	723,282	1.30%	38,291	18
Services (345)	245,329	2.90%	20,307	19
Meters (346)	0	0.00%	0	20
Hydrants (348)	44,617	2.20%	5,376	21
Other Transmission and Distribution Plant (349)	0	0.00%	0	22
<b>Total Transmission and Distribution Plant</b>	<b>1,104,925</b>		<b>68,502</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%	0	23
Office Furniture and Equipment (391)	0	0.00%	0	24
Computer Equipment (391.1)	0	0.00%	0	25
Transportation Equipment (392)	0	0.00%	0	26
Stores Equipment (393)	0	0.00%	0	27
Tools, Shop and Garage Equipment (394)	0	0.00%	0	28
Laboratory Equipment (395)	0	0.00%	0	29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0	0	0	0	0	1
312	0	0	0	0	0	2
313	0	0	0	0	0	3
314	0	0	0	0	24,725	4
316	0	0	0	0	0	5
317	0	0	0	0	0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,725</b>	
321	0	0	0	0	77,398	7
323	0	0	0	0	0	8
325	0	0	0	0	85,073	9
326	0	0	0	0	0	10
328	0	0	0	0	15,078	11
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>177,549</b>	
331	0	0	0	0	0	12
332	0	0	0	0	0	13
333	0	0	0	0	0	14
334	0	0	0	0	0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
341	0	0	0	0	9,312	16
342	0	0	0	0	86,913	17
343	0	0	0	0	761,573	18
345	1,470	0	0	0	264,166	19
346	0	0	0	0	0	20
348	0	0	0	0	49,993	21
349	0	0	0	0	0	22
	<b>1,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,171,957</b>	
390	0	0	0	0	0	23
391	0	0	0	0	0	24
391.1	0	0	0	0	0	25
392	0	0	0	0	0	26
393	0	0	0	0	0	27
394	0	0	0	0	0	28
395	0	0	0	0	0	29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Contributions--**

1. 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 in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%	0	30
Communication Equipment (397)	0	0.00%	0	31
SCADA Equipment (397.1)	0	0.00%	0	32
Miscellaneous Equipment (398)	0	0.00%	0	33
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,293,363</b>		<b>82,338</b>	
 Common Utility Plant Allocated to Water Department	 0		 0	 34
<b>Total accum. prov. for depreciation</b>	<b>1,293,363</b>		<b>82,338</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396	0	0	0	0	0	30
397	0	0	0	0	0	31
397.1	0	0	0	0	0	32
398	0	0	0	0	0	33
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>1,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,374,231</b>	
	0	0	0	0	0	34
	<b>1,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,374,231</b>	

## SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			74,653	74,653	1
February			69,404	69,404	2
March			70,132	70,132	3
April			59,628	59,628	4
May			62,519	62,519	5
June			74,724	74,724	6
July			74,878	74,878	7
August			82,941	82,941	8
September			69,660	69,660	9
October			68,898	68,898	10
November			58,240	58,240	11
December			60,231	60,231	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>825,908</b>	<b>825,908</b>	

## WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. 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.
3. For Gallons used for other system uses (line 11), 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.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

<b>WATER AUDIT STATISTICS</b>		<b>1</b>
Source of Water Supply Statistics - Total Annual Pumpage (000's):	825,908	<b>2</b>
Less: Gallons (000's) used in the treatment process:	0	<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>825,908</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	807,735	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>18,173</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	2,228	<b>8</b>
Gallons (000's) used for fire protection:	75	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:	600	<b>10</b>
Gallons (000's) used for other system uses:	0	<b>11</b>
Subtotal Authorized System Uses:	<b>2,903</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:	250	<b>14</b>
Gallons (000's) lost due to service leaks or breaks:	42	<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>14,978</b>	<b>18</b>
Subtotal Water Losses:	<b>15,270</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>98%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>2%</b>	<b>21</b>
If water losses exceed 15%, indicate causes:		<b>22</b>
		<b>23</b>
		<b>24</b>
If water losses exceed 15%, identify actions taken to reduce water loss:		<b>25</b>
		<b>26</b>
		<b>27</b>

## WATER AUDIT AND OTHER STATISTICS (cont.)

<b>OTHER STATISTICS</b>		<b>28</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	3,810	<b>29</b>
Date of maximum: 08/23/2010		<b>30</b>
Cause of maximum: Hot weather resulting in additional citywide lawn/garden sprinkling activities.		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	750	<b>33</b>
Date of minimum: 05/08/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,565,160	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name:		<b>37</b>
Point of Delivery:		<b>38</b>
What percentage of purchased water is surface water?		<b>39</b>
Number of main breaks repaired this year:	5	<b>40</b>
Number of service breaks repaired this year:	6	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	12,048	<b>43</b>
Outside municipality?	1,312	<b>44</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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

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## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BARNHART PUMP NO. 1	BARNHART PUMP NO. 2	BARNHART PUMP NO. 3	1
Location	660 COMMERCE AVE.	660 COMMERCE AVE.	660 COMMERCE AVE.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE - DEMING	CRANE - DEMING	GRUNDFOS	5
Year Installed	2003	2003	2003	6
Type	OTHER	OTHER	CENTRIFUGAL	7
Actual Capacity (gpm)	2,750	2,750	155	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL	U.S. ELECTRICAL	GRUNDFOS	9
Year Installed	2003	2003	2003	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	75	3	12
Footnotes				13
				14

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HI-LIFT PUMP NO. 1	HI-LIFT PUMP NO. 2	HI-LIFT PUMP NO. 3	1
Location	1807 OAK ST.	1807 OAK ST.	1807 OAK ST.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WEINAN	WEINAN	WEINAN	5
Year Installed	1971	1971	1971	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	500	500	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	MARATHON	10
Year Installed	1971	1971	1971	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13
Footnotes				14

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 7-STANDBY MOTOR	WELL 8-STANDBY MOTOR	WELL NO. 2	1
Location	801 GALL RD.	721 SECOND AVE.	722 HILL ST.	2
Purpose	S	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	GOULDS	5
Year Installed	1993	2006	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,300	1,000	650	8
Pump Motor or Standby Engine Mfr	JOHN DEERE	FORD	U.S. ELECTRIC	10
Year Installed	1994	2006	1998	11
Type	DIESEL	NATURAL GAS	ELECTRIC	12
Horsepower	200	117	100	13
Footnotes				14

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 8			1
Location	721 SECOND AVE.			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	2006			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,000			8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			10
Year Installed	2006			11
Type	ELECTRIC			12
Horsepower	125			13
Footnotes				14

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO. 1, BIRCH ST.	NO. 2, OAK ST.	NO. 3, EAST ST.	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	ET	3
Year constructed	1885	1954	1971	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	61	45	127	6
Total capacity in gallons (actual)	277,000	1,250,000	250,000	7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	7.0500	7.0500	7.0500	13
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	14
Is water fluoridated (yes, no)?	Y	Y	Y	15
Footnotes				16

## 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 PARKO.	6, COMMERCE PARKWAY	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1978	1988	2009	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	130	142	152	6
Total capacity in gallons (actual)	300,000	300,000	250,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	7.0500	7.0500	7.0500	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.000	1,118	0	200	0	<b>918</b>	* 1
M	D	1.500	251	0	0	0	<b>251</b>	2
M	D	2.000	1,397	0	0	0	<b>1,397</b>	3
M	D	4.000	1,840	0	0	0	<b>1,840</b>	4
M	D	6.000	194,637	320	150	0	<b>194,807</b>	* 5
M	S	6.000	50	0	0	0	<b>50</b>	6
P	D	6.000	290	0	0	0	<b>290</b>	7
M	D	8.000	96,199	0	0	0	<b>96,199</b>	8
M	S	8.000	70	0	0	0	<b>70</b>	9
M	D	10.000	39,222	0	0	0	<b>39,222</b>	10
M	S	10.000	80	0	0	0	<b>80</b>	11
M	T	10.000	590	0	0	0	<b>590</b>	12
M	D	12.000	35,355	0	0	0	<b>35,355</b>	13
M	S	12.000	180	0	0	0	<b>180</b>	14
M	T	12.000	270	0	0	0	<b>270</b>	15
M	D	14.000	4,126	0	0	0	<b>4,126</b>	16
M	T	14.000	110	0	0	0	<b>110</b>	17
M	D	16.000	4,538	0	0	0	<b>4,538</b>	18
<b>Total Within Municipality</b>			<b>380,323</b>	<b>320</b>	<b>350</b>	<b>0</b>	<b>380,293</b>	
M	D	8.000	7,407	0	0	0	<b>7,407</b>	19
<b>Total Outside of Municipality</b>			<b>7,407</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,407</b>	
<b>Total Utility</b>			<b>387,730</b>	<b>320</b>	<b>350</b>	<b>0</b>	<b>387,700</b>	

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## WATER MAINS

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**Water Mains (Page W-21)**

**General footnotes**

Water main (6") retirement occurred in conjunction with the City's "2010" street reconstruction program on West St. The Water Utility replaced (1") main with 6" main on Island Crt. to improve the overall water system in addition to fire flow capabilities in the affected area.

All of the water main retired in 2010 represent mains that had been FINANCED by the Utility.

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

Main additions for the year were paid for by the Utility.

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## WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	*	1
L	0.500	705	0	11	0	694	16	*	1
M	0.500	3	0	0	0	3	0		2
M	0.750	1,338	0	12	0	1,326	91	*	3
L	0.750	68	0	1	0	67	2	*	4
P	1.000	1	1	0	0	2	0	*	5
L	1.000	9	0	0	0	9	1		6
M	1.000	1,830	24	1	0	1,853	206	*	7
M	1.250	4	0	0	0	4	0		8
M	1.500	71	0	0	0	71	17		9
M	2.000	89	1	1	0	89	13	*	10
M	3.000	3	0	0	0	3	0		11
P	4.000	1	0	0	0	1	0		12
M	4.000	28	0	0	0	28	0		13
M	6.000	60	0	0	0	60	10		14
M	8.000	26	0	0	0	26	7		15
M	10.000	5	0	0	0	5	0		16
M	12.000	2	0	0	0	2	0		17
M	16.000	1	0	0	0	1	0		18
<b>Total Utility</b>		<b>4,244</b>	<b>26</b>	<b>26</b>	<b>0</b>	<b>4,244</b>	<b>363</b>		

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## WATER SERVICES

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**Water Services (Page W-22)**

**General footnotes**

Service retirements occurred in conjunction with the City's "2010" Street Reconstruction Program when non-copper services were upgraded to copper on West St., Wood St., 5th Ave/5th St., and 9th Ave.

The Water Utility replaced a 3/4" lead service on Island Crt. with a 1" plastic service.

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

Service additions were FINANCED by the Utility.

**If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.**

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## WATER SERVICES

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**Water Services (Page W-22)**

**If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.**

## 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.

### 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)	*	1
0.625	4,272	101	141	0	4232	248	*	1
0.750	124	6	1	0	129	7		2
1.000	83	0	2	0	81	3		3
1.500	73	0	2	0	71	20		4
2.000	58	2	2	0	58	14		5
3.000	18	0	0	0	18	0		6
4.000	9	0	0	0	9	1		7
6.000	6	0	0	(2)	4	3	*	8
<b>Total:</b>	<b>4,643</b>	<b>109</b>	<b>148</b>	<b>(2)</b>	<b>4602</b>	<b>296</b>		

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

**METERS (cont.)**

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.

**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	3,903	273	10	15	0	31	<b>4232</b>	*	1
0.750	62	56	1	3	0	7	<b>129</b>		2
1.000	6	58	7	9	0	1	<b>81</b>		3
1.500	0	57	5	7	0	2	<b>71</b>		4
2.000	0	36	8	12	0	2	<b>58</b>		5
3.000	0	7	0	9	0	2	<b>18</b>		6
4.000	0	3	2	1	0	3	<b>9</b>		7
6.000	0	1	1	1	0	1	<b>4</b>	*	8
<b>Total:</b>	<b>3,971</b>	<b>491</b>	<b>34</b>	<b>57</b>	<b>0</b>	<b>49</b>	<b>4602</b>		

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## METERS

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### Meters (Page W-23)

#### General footnotes

After discovering that our current meters will no longer be manufactured, the Utility adopted a meter change-out program in February, 2011. All meters are scheduled to be replaced within a 2-1/2 year span in order to automate the meter reading process.

#### Explain all reported adjustments.

Two 6" meters, used to measure the Village of West Baraboo water for resale, removed from this inventory and transferred to Schedule W-26 (List of all station & wholesale meters).

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

Per PSC 185.76 Periodic Tests: (6) The Utility adopted a new meter replacement program for meters 1" or smaller that results in each meter being replaced within twenty years of original date of installation. During 2010, the Utility met our replacement requirements by replacing all meters 1" or smaller installed prior to 1991.

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

Yes.

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**METERS (cont.)**

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	3	0	0	0	3	1
Within Municipality	738	2	2	0	738	2
<b>Total Fire Hydrants</b>	<b>741</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>741</b>	
<b>Flushing Hydrants</b>						
	1	0	0	0	1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

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

Number of hydrants operated during year:	366	*
Number of distribution system valves end of year:	1,191	
Number of distribution valves operated during year:	693	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-25)

#### General footnotes

1. All hydrants retired during 2010 represented hydrants that had been FINANCED by the Utility.
  
2. Due to manpower restrictions, the Utility operated 49% of the total hydrants within the system narrowly missing the 50% requirement. The crew will strive to complete one-half of the hydrants in 2011.

Explain all reported Adjustments.

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## LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	8	Well No. 8-721 2nd Ave	Turbine	1/16/2010	1
Station Meter	8	Well No. 2-722 Hill St	Turbine	1/27/2010	2
Station Meter	10	Well No. 4-808 Jefferson St	Turbine	2/9/2010	3
Station Meter	10	Well No. 6-919 Sauk Ave	Turbine	1/31/2006	4
Station Meter	12	Well No. 7-801 Gall Rd	Turbine	3/4/2010	5
Wholesale Meter	6	9th Ave	Turbine	7/21/2010	* 6
Wholesale Meter	6	8th Ave	Turbine	3/13/2009	* 7

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## LIST OF ALL STATION AND WHOLESALE METERS

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### List of All Station and Wholesale Meters (Page W-26)

#### General footnotes

Two 6" meters, used to measure water sold to the Village of West Baraboo for resale, transferred to this inventory listing from Schedule W-23: Meters---see adjustment on Sch W-23.

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## WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

	<b>Location (a)</b>	<b>Customers End of Year (b)</b>
<b>Sauk</b>	<b>County</b>	
	<b>Cities</b>	
	BARABOO	4,553
	<b>Total Cities:</b>	<b>4,553</b>
<b>Total Sauk</b>	<b>County:</b>	<b>4,553</b>
<b>Total Company:</b>		<b>4,553</b>