



3015 (01-03-11)

**ANNUAL REPORT**

OF

Name: WEST BARABOO MUNICIPAL WATER AND SEWER UTILITY

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Principal Office: 500 CEDAR ST  
WEST BARABOO, WI 53913

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For the Year Ended: DECEMBER 31, 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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### SIGNATURE PAGE

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I MARY KLINGENMEYER of  
(Person responsible for accounts)

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

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/28/2011  
(Date)

VILLAGE CLERK TREASURER  
(Title)

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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

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

We have compiled the balance sheet of the West Baraboo Municipal Water and Sewer Utility, an enterprise fund of the Village of West Baraboo, Wisconsin, as of December 31, 2010 and 2009, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form. We have also compiled the supplementary information presented in the prescribed form, which is presented only for supplementary analysis purposes. We have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplementary information are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

Management is responsible for the preparation and fair presentation of the financial statements and supplementary information in accordance with requirements prescribed by the Public Service Commission of Wisconsin and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and supplemental information.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements and supplementary information without undertaking to obtain or provide assurance that there are no material modifications that should be made to the financial statement and supplementary information.

These financial statements including supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the management of the Village of West Baraboo and the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than the specified parties.

Vig & Associates LLC  
March 28, 2011

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

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### IDENTIFICATION AND OWNERSHIP

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

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

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

**Report any change in name:**

**Effective Date:**

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

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

**Name:** MRS MARY KLINGENMEYER

**Title:** VILLAGE CLERK/TREASURER

**Office Address:**

500 CEDAR ST  
WEST BARABOO, WI 53913

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

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

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

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

**Name:** JOHN E VIG CPA

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES LLC

1315 BAD AXE COURT  
P.O. BOX 273  
VIROQUA, WI 54665

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

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

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

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

**Name:** BRUCE MEYER

**Title:** PRESIDENT AND CHAIR

**Office Address:**

500 CEDAR STREET  
WEST BARABOO, WI 53913

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

**Fax Number:**

**Email Address:**

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

YES

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

**Name:** JOHN E VIG CPA

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES LLC

1315 BAD AXE COURT  
P.O. BOX 273  
VIROQUA, WI 54665

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

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

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

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:**

**Period covered by most recent audit:** 2010

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

**Name:** MR ROBERT DEMARS

**Title:** SUPERINTENDENT

**Office Address:**

500 CEDAR STREET  
WEST BARABOO, WI 53913

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

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

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

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

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

- MR DAVID BAUMAN, MEMBER
- MR JAMES BOWERS, MEMBER
- MR DAVE DAHLKE, MEMBER
- MR G. GETSCHMAN, MEMBER
- MR RAY GETSCHMAN, MEMBER
- MR JAMES HANSON, MEMBER
- MR BRUCE MEYER, PRESIDENT

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

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

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

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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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### Identification and Ownership (Page iv)

#### General footnotes

SAS 103 REQUIRES AN AUDITOR TO DATE THE AUDIT REPORT WHEN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS ANTICIPATED TO BE MAY 2011.

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## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	675,774	660,724	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	420,102	422,263	2
Depreciation Expense (403)	94,243	83,996	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	65,444	56,100	5
<b>Total Operating Expenses</b>	<b>579,789</b>	<b>562,359</b>	
<b>Net Operating Income</b>	<b>95,985</b>	<b>98,365</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>95,985</b>	<b>98,365</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	46,552	14,470	10
Miscellaneous Nonoperating Income (421)	718,991	0	11
<b>Total Other Income</b>	<b>765,543</b>	<b>14,470</b>	
<b>Total Income</b>	<b>861,528</b>	<b>112,835</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(3,139)	(3,139)	12
Other Income Deductions (426)	8,944	8,849	13
<b>Total Miscellaneous Income Deductions</b>	<b>5,805</b>	<b>5,710</b>	
<b>Income Before Interest Charges</b>	<b>855,723</b>	<b>107,125</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	95,076	53,831	14
Amortization of Debt Discount and Expense (428)	3,165	3,164	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	3,306	4,928	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>101,547</b>	<b>61,923</b>	
<b>Net Income</b>	<b>754,176</b>	<b>45,202</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	471,462	426,260	20
Balance Transferred from Income (433)	754,176	45,202	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>1,225,638</b>	<b>471,462</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	675,774	0	675,774	1
<b>Total (Acct. 400):</b>	<b>675,774</b>	<b>0</b>	<b>675,774</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	420,102	0	420,102	2
<b>Total (Acct. 401-402):</b>	<b>420,102</b>	<b>0</b>	<b>420,102</b>	
<b>Depreciation Expense (403):</b>				
Derived	94,243	0	94,243	3
<b>Total (Acct. 403):</b>	<b>94,243</b>	<b>0</b>	<b>94,243</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	65,444	0	65,444	5
<b>Total (Acct. 408):</b>	<b>65,444</b>	<b>0</b>	<b>65,444</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			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	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>95,985</b>	<b>0</b>	<b>95,985</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST EARNED FROM TIF ON ADVANCED FUNDS	37,164	0	37,164	11
INTEREST EARNED ON DEPOSITS AND TEMP INVESTMENTS	9,388		9,388	12
<b>Total (Acct. 419):</b>	<b>46,552</b>	<b>0</b>	<b>46,552</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		711,491	711,491	13
Contributed Plant - Sewer		7,500	7,500	14

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>718,991</b>	<b>718,991</b>	
<b>TOTAL OTHER INCOME:</b>	<b>46,552</b>	<b>718,991</b>	<b>765,543</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(3,139)	0	(3,139)	16
NONE			0	17
<b>Total (Acct. 425):</b>	<b>(3,139)</b>	<b>0</b>	<b>(3,139)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	5,971	5,971	18
Depreciation Expense on Contributed Plant - Sewer	0	2,973	2,973	19
NONE			0	20
<b>Total (Acct. 426):</b>	<b>0</b>	<b>8,944</b>	<b>8,944</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(3,139)</b>	<b>8,944</b>	<b>5,805</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	95,076	0	95,076	21
<b>Total (Acct. 427):</b>	<b>95,076</b>	<b>0</b>	<b>95,076</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT DISCOUNTS WATER AND SEWER DEBT	3,165		3,165	22
<b>Total (Acct. 428):</b>	<b>3,165</b>	<b>0</b>	<b>3,165</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	23
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	3,306	0	3,306	24
<b>Total (Acct. 430):</b>	<b>3,306</b>	<b>0</b>	<b>3,306</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	25
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	26
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>101,547</b>	<b>0</b>	<b>101,547</b>	
<b>NET INCOME:</b>	<b>44,129</b>	<b>710,047</b>	<b>754,176</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	(21,674)	493,136	471,462	27
<b>Total (Acct. 216):</b>	<b>(21,674)</b>	<b>493,136</b>	<b>471,462</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	44,129	710,047	754,176	28
<b>Total (Acct. 433):</b>	<b>44,129</b>	<b>710,047</b>	<b>754,176</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	29
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	30
<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	31
<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	32
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>22,455</b>	<b>1,203,183</b>	<b>1,225,638</b>	

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	360,225	0	315,549	0	<b>675,774</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,878				<b>1,878</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	207		123		<b>330</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to</b>						
<b>Wisconsin Remainder Assessment</b>	<b>358,140</b>	<b>0</b>	<b>315,426</b>	<b>0</b>	<b>673,566</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.3	1
Electric		2
Gas		3
Sewer	1.3	4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	6,049,111	5,034,085	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	830,953	727,766	2
<b>Net Utility Plant</b>	<b>5,218,158</b>	<b>4,306,319</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	400,728	392,167	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>400,728</b>	<b>392,167</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	156,637	69,868	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	910,001	1,028,364	14
Customer Accounts Receivable (142)	109,164	93,999	15
Other Accounts Receivable (143)	7,275	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	13,306	18
Plant Materials and Operating Supplies (154)	27,615	29,653	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>1,210,692</b>	<b>1,235,190</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	48,894	52,057	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	310,167	332,985	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	104,481	0	32
<b>Total Deferred Debits</b>	<b>463,542</b>	<b>385,042</b>	
<b>Total Assets and Other Debits</b>	<b>7,293,120</b>	<b>6,318,718</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)	3,022,676	2,992,644	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,225,638	471,462	35
<b>Total Proprietary Capital</b>	<b>4,248,314</b>	<b>3,464,106</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,695,342	2,130,000	36
Advances from Municipality (223)	57,565	70,133	37
Other long-Term Debt (224)	35,080	39,579	38
<b>Total Long-Term Debt</b>	<b>2,787,987</b>	<b>2,239,712</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	25,164	38,111	40
Payables to Municipality (233)	169,910	514,061	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	20,945	18,789	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
<b>Total Current and Accrued Liabilities</b>	<b>216,019</b>	<b>570,961</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	40,800	43,939	49
<b>Total Deferred Credits</b>	<b>40,800</b>	<b>43,939</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>7,293,120</b>	<b>6,318,718</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	3,180,220	1,853,865	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)	3,120,181	1,619,932	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,043,764	265,234	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
<b>Total Utility Plant</b>	<b>4,163,945</b>	<b>1,885,166</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)	463,140	242,758	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	71,271	53,784	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
<b>Total Accumulated Provision</b>	<b>534,411</b>	<b>296,542</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,629,534</b>	<b>1,588,624</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	407,486	204,169			<b>611,655</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	52,956	41,287			<b>94,243</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,698	(2,698)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>55,654</b>	<b>38,589</b>	<b>0</b>	<b>0</b>	<b>94,243</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>463,140</b>	<b>242,758</b>	<b>0</b>	<b>0</b>	<b>705,898</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	65,300	50,811			<b>116,111</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	5,971	2,973			<b>8,944</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>5,971</b>	<b>2,973</b>	<b>0</b>	<b>0</b>	<b>8,944</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>71,271</b>	<b>53,784</b>	<b>0</b>	<b>0</b>	<b>125,055</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

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

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

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<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>					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	27,615	29,653	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	27,615	29,653	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2008 REVENUE BONDS	2,683	428	48,292	1
GO NOTES ADVANCED BY GENERAL	482	428	602	2
<b>Total</b>			<b>48,894</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	2,992,644	1
<b>Changes during year (explain):</b>		
MUNICIPAL CONTRIBUTION	30,032	2
<b>Balance end of year</b>	<b><u>3,022,676</u></b>	

### BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER AND SEWER REVENUE BONDS SERIES 2008	06/27/2008	05/01/2028	3.99%	2,055,000	1
WATER REV BOND SAFE DRINKING WATER BONDS	01/27/2010	05/01/2029	2.65%	640,342	2
<b>Total Bonds (Account 221):</b>				<b>2,695,342</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
STATE TRUST FUND LOAN 02	07/11/1994	03/15/2014	5.49%	57,565	1
<b>Total for Account 223</b>				<b>57,565</b>	
<b>Other Long-Term Debt (224)</b>					
G. O. CORPORATE PURPOSE BOND	02/21/2001	02/01/2016	4.43%	35,080	2
<b>Total for Account 224</b>				<b>35,080</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	60,340	2
Charged electric department expense		3
Charged sewer department expense	4,095	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>64,435</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	56,245	6
Social Security taxes	7,510	7
PSC Remainder Assessment	680	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>64,435</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>					
2010 WATER SAFE DRINKING WATER REV BOND		5,328	2,166	3,162	1
2008 SERIES REVENUE BOND	14,918	88,011	88,384	14,545	2
<b>Subtotal</b>	<b>14,918</b>	<b>93,339</b>	<b>90,550</b>	<b>17,707</b>	
<b>Advances from Municipality (223)</b>					
STATE TRUST FUND LOAN 02	3,075	3,306	3,857	2,524	3
1999 GO DEBT	0			0	4
<b>Subtotal</b>	<b>3,075</b>	<b>3,306</b>	<b>3,857</b>	<b>2,524</b>	
<b>Other long-Term Debt (224)</b>					
G.O. CORPORATE PURPOSE BOND	796	1,737	1,819	714	5
<b>Subtotal</b>	<b>796</b>	<b>1,737</b>	<b>1,819</b>	<b>714</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>18,789</b>	<b>98,382</b>	<b>96,226</b>	<b>20,945</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE	400,728	3
<b>Total (Acct. 125):</b>	<b>400,728</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
SEWER AND WATER DUE FROM TIF	910,001	7
<b>Total (Acct. 141):</b>	<b>910,001</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	46,989	8
Electric		9
Sewer (Regulated)	62,175	10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>109,164</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	7,275	* 12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>7,275</b>	
<b>Receivables from Municipality (145):</b>		
NONE		15
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</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		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
DEFERRED AMORTIZATION INVESTMENT IN BARABOO WWTP	310,167	18
<b>Total (Acct. 183):</b>	<b>310,167</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
DEFERRED RESERVOIR CLEANING AND PAINTING COSTS	104,481	* 21
<b>Total (Acct. 186):</b>	<b>104,481</b>	
<b>Payables to Municipality (233):</b>		
DUE TO MUNICIPALITY FOR EXPENSES AND COSTS PAID ON BEHALF OF UTILITIES	169,910	* 22
<b>Total (Acct. 233):</b>	<b>169,910</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	40,800	23
NONE		24
<b>Total (Acct. 253):</b>	<b>40,800</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

**General footnotes**

ACCOUNT 183 CONSISTS OF UNAMORTIZED COSTS OF INVESTMENT IN BARABOO SEWER UTILITY WWTP.

**Miscellaneous Deferred Debits (Acct 186):** amortization requires PSC authorization. Provide date of authorization.

PSC ALLOWED FOR AMORTIZATION OF DEFERRED RESERVOIR CLEANING AND PAINTING COSTS OVER A SEVEN YEAR PERIOD BEGINNING IN 2010. PSC AUTHORIZED DEFERRAL IN A LETTER DATED DECEMBER 2010.

**Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

A/C 233 AMOUNTS DUE TO MUNICIPALITY INCLUDES EXPENSES AND COSTS OF CONSTRUCTION PAID BY MUNICIPALITY-THESE AMOUNTS WILL BE SETTLED IN 2011.

A/C 143 CONSISTS OF AMOUNTS DUE FROM CUSTOMER FOR CONSTRUCTION CONTRIBUTION.

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,744,411	0	1,608,031	0	4,352,442	1
Materials and Supplies	28,634	0	0	0	28,634	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	435,313	0	223,463	0	658,776	4
Customer Advances for Construction					0	5
Regulatory Liability	20,009	0	22,360	0	42,369	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,317,723</b>	<b>0</b>	<b>1,362,208</b>	<b>0</b>	<b>3,679,931</b>	
Net Operating Income	50,214	0	45,771	0	95,985	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.17%</b>	<b>N/A</b>	<b>3.36%</b>	<b>N/A</b>	<b>2.61%</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	20,750	0	23,189	0	43,939	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	1,482	0	1,657	0	3,139	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>19,268</b>	<b>0</b>	<b>21,532</b>	<b>0</b>	<b>40,800</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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

WATER IMPLEMENTED NEW RATES MID YEAR 2010 PER DOCKET 6370-WR-101.

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

THE WATER UTILITY ISSUED REVENUE BONDS IN 2010 RELATED TO CONSTRUCTION OF WELL #1. THESE BONDS WERE CLASSIFIED AS SAFE DRINKING WATER PROGRAM BONDS AND WERE LOW INTEREST BEARING.

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

DOCKET #6370-WR-101 FOR RATES AND 6370-CW-102 FOR CONSTRUCTION OF WELL NO 1.

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**7. Any additional matters.**

WELL NUMBER 1 BEGAN SERVICE IN SEPTEMBER 2010 AND VILLAGE DISCONTINUED PURCHASING WATER FROM THE BARABOO WATER UTILITY.

## 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)	358,347	338,244	1
<b>Total Sales of Water</b>	<b>358,347</b>	<b>338,244</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	0	0	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	1,878	1,978	5
<b>Total Other Operating Revenues</b>	<b>1,878</b>	<b>1,978</b>	
<b>Total Operating Revenues</b>	<b>360,225</b>	<b>340,222</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	109,217	115,227	6
General Operating Expenses (680-691)	87,843	67,812	7
<b>Total Operation and Maintenance Expenses</b>	<b>197,060</b>	<b>183,039</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	52,956	42,946	8
Amortization Expense (404-407)		0	9
Taxes (408 )	59,995	49,965	10
<b>Total Other Operating Expenses</b>	<b>112,951</b>	<b>92,911</b>	
<b>Total Operating Expenses</b>	<b>310,011</b>	<b>275,950</b>	
<b>NET OPERATING INCOME</b>	<b>50,214</b>	<b>64,272</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 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				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 )	603	22,917	145,723	5
Commercial (461.2 )	79	12,134	61,946	6
Industrial (461.3 )	2	500	2,793	7
Public Authority (461.4 )	17	1,815	7,390	8
<b>Total Metered Sales to General Customers (461)</b>	<b>701</b>	<b>37,366</b>	<b>217,852</b>	
Private Fire Protection Service (462 )				9
Public Fire Protection Service (463 )	1		140,495	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>702</b>	<b>37,366</b>	<b>358,347</b>	

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

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
N/A	N/A			1
<b>Total</b>		<b>0</b>	<b>0</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>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	140,495	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>140,495</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges		6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
NONE		9
Return on net investment in meters charged to sewer department	1,878	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>1,878</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	16,389	15,531	1
Purchased Water (610)	54,068	76,518	2
Fuel or Power Purchased for Pumping (620)	6,514	993	3
Chemicals (630)		0	4
Supplies and Expenses (640)	14,243	22,185	* 5
Repairs of Water Plant (650)	18,003	0	* 6
Transportation Expenses (660)		0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>109,217</b>	<b>115,227</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	36,885	30,445	8
Office Supplies and Expenses (681)	8,748	3,946	9
Outside Services Employed (682)	15,362	9,797	10
Insurance Expense (684)	6,219	5,109	11
Employees Pensions and Benefits (686)	19,185	18,413	12
Regulatory Commission Expenses (688)	1,237	102	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)	207	0	15
Customer Service and Informational Expenses (691)		0	16
<b>Total General Operating Expenses</b>	<b>87,843</b>	<b>67,812</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>197,060</b>	<b>183,039</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 30%, but not less than \$2,000, please explain.

A/C 650-INCREASE REPRESENTS CURRENT YEAR AMORTIZATION OF CLEANING AND PAINTING RESERVOIR--PSC APPROVED ACCOUNTING DEFERRAL IN A LETTER DATED 12/15/10.

A/C 640- DECREASE IN 2010 REFLECTS LOWER SUPPLIES AND OPERATING EXPENSES VS AMOUNTS EXPENDED IN 2010 WHEN ADDITIONAL MAINTENANCE PERFORMED.

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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		56,246	45,471	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		850	820	2
<b>Net property tax equivalent</b>		<b>55,396</b>	<b>44,651</b>	
Social Security		4,259	4,971	3
PSC Remainder Assessment		340	343	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>59,995</b>	<b>49,965</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		0.173211				3
County tax rate	mills		4.674068				4
Local tax rate	mills		8.556934				5
School tax rate	mills		8.819617				6
Voc. school tax rate	mills		1.505070				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>23.728900</b>				<b>10</b>
Less: state credit	mills		1.253696				11
<b>Net tax rate</b>	mills		<b>22.475204</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.556934</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.324687</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>18.881621</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.728900</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.795723</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.475204</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.884027</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,180,220	3,180,220				22
Materials & Supplies	\$	29,653	29,653				23
<b>Subtotal</b>	\$	<b>3,209,873</b>	<b>3,209,873</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,209,873</b>	<b>3,209,873</b>				<b>26</b>
Assessment Ratio	dec.		0.979800				27
<b>Assessed Value</b>	\$	<b>3,145,034</b>	<b>3,145,034</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.884027</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>56,246</b>	<b>56,246</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	20,662					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>56,246</b>					<b>34</b>
Footnotes							35

## WATER UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	994	48,627			49,621	* 4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0	175,972			175,972	* 8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>994</b>	<b>224,599</b>	<b>0</b>	<b>0</b>	<b>225,593</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	76,058	378,746			454,804	* 12
Other Power Production Equipment (323)	0	73,903			73,903	* 13
Electric Pumping Equipment (325)	56,875	18,786			75,661	* 14
Diesel Pumping Equipment (326)	30,678				30,678	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>163,611</b>	<b>471,435</b>	<b>0</b>	<b>0</b>	<b>635,046</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0	24,220			24,220	* 21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>24,220</b>	<b>0</b>	<b>0</b>	<b>24,220</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	14,689				14,689	22
Structures and Improvements (341)	575				575	23
Distribution Reservoirs and Standpipes (342)	355,841	5,245			361,086	24
Transmission and Distribution Mains (343)	1,496,993	23,999			1,520,992	25
Services (345)	70,354				70,354	26
Meters (346)	90,636	2,041			92,677	27
Hydrants (348)	145,490				145,490	28

## WATER UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>2,174,578</b>	<b>31,285</b>	<b>0</b>	<b>0</b>	<b>2,205,863</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	765				765	32
Computer Equipment (391.1)	8,738				8,738	33
Transportation Equipment (392)	8,246				8,246	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	11,710				11,710	41
<b>Total General Plant</b>	<b>29,459</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,459</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,368,642</b>	<b>751,539</b>	<b>0</b>	<b>0</b>	<b>3,120,181</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>2,368,642</b>	<b>751,539</b>	<b>0</b>	<b>0</b>	<b>3,120,181</b>	

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

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**Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)**

**General footnotes**

well #1 was authorized by WPSC in docket #6370-CW-102

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.**

well number 1 was constructed in 2010 as authorized in WPSC docket #6370-CW-102

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0	47,444			47,444	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0	171,689			171,689	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>219,133</b>	<b>0</b>	<b>0</b>	<b>219,133</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0	369,529			369,529	12
Other Power Production Equipment (323)	0	72,104			72,104	13
Electric Pumping Equipment (325)	0	18,329			18,329	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>459,962</b>	<b>0</b>	<b>0</b>	<b>459,962</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0	23,631			23,631	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>23,631</b>	<b>0</b>	<b>0</b>	<b>23,631</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	237,484	8,765			246,249	25
Services (345)	75,378				75,378	26
Meters (346)	6,466				6,466	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	12,945				12,945	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>332,273</b>	<b>8,765</b>	<b>0</b>	<b>0</b>	<b>341,038</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>332,273</b>	<b>711,491</b>	<b>0</b>	<b>0</b>	<b>1,043,764</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>332,273</b>	<b>711,491</b>	<b>0</b>	<b>0</b>	<b>1,043,764</b>	

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

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**Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)**

**General footnotes**

Well # 1 partially financed with safe drinking water loan grant.  
This construction authorized by WPSC in docket 6370-CW-102.

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain.**

Well #1 constructed as authorized by WPSC in docket 6370-CW-102 and partially financed by safe drinking water grant.

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## SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			0	0	1
February			0	0	2
March	9,806		0	9,806	3
April			0	0	4
May			0	0	5
June	9,470		0	9,470	6
July			0	0	7
August			0	0	8
September	14,664		1,260	15,924	* 9
October	0		3,447	3,447	* 10
November	0		3,355	3,355	* 11
December	0		3,288	3,288	* 12
<b>Total annual pumpage</b>	<b>33,940</b>	<b>0</b>	<b>11,350</b>	<b>45,290</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):	45,290	<b>2</b>
Less: Gallons (000's) used in the treatment process:		<b>3</b>
Subtotal: Gallons (000's) entering distribution system:	<b>45,290</b>	<b>4</b>
Less: Gallons (000's) sold (Revenue Water):	37,366	<b>5</b>
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	<b>7,924</b>	<b>6</b>
Authorized System Uses:		<b>7</b>
Gallons (000's) used to flush mains:	250	<b>8</b>
Gallons (000's) used for fire protection:	5	<b>9</b>
Gallons (000's) used to prevent freezing of distribution system:	0	<b>10</b>
Gallons (000's) used for other system uses:	550	<b>11</b>
Subtotal Authorized System Uses:	<b>805</b>	<b>12</b>
Water Losses (Real and Apparent):		<b>13</b>
Gallons (000's) lost due to main leaks or breaks:		<b>14</b>
Gallons (000's) lost due to service leaks or breaks:		<b>15</b>
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		<b>16</b>
Gallons (000's) for unauthorized usage such as vandalism and theft:		<b>17</b>
Gallons (000's) unknown/not accounted for:	<b>7,119</b>	<b>18</b>
Subtotal Water Losses:	<b>7,119</b>	<b>19</b>
Percentage of water entering distribution system sold:	<b>83%</b>	<b>20</b>
Percentage of Real and Apparent Losses:	<b>16%</b>	<b>21</b>
If water losses exceed 25%, indicate causes:		<b>22</b>
		<b>23</b>
		<b>24</b>
If water losses exceed 25%, 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.)	177	<b>29</b>
Date of maximum: 10/04/2010		<b>30</b>
Cause of maximum: TESTING WELL PUMPING AND DISTRIBUTION SYSTEM		<b>31</b>
		<b>32</b>
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	54	<b>33</b>
Date of minimum: 10/05/2010		<b>34</b>
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	36,542	<b>35</b>
If water is purchased:		<b>36</b>
Vendor Name: BARABOO MUNICIPAL WATER UTILITY		<b>37</b>
Point of Delivery: WEST BARABOO		<b>38</b>
What percentage of purchased water is surface water? 75%		<b>39</b>
Number of main breaks repaired this year:	0	<b>40</b>
Number of service breaks repaired this year:	0	<b>41</b>
Population served (estimate the number of individuals within service area):		<b>42</b>
Inside municipality?	1,300	<b>43</b>
Outside municipality?	0	<b>44</b>

## SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	*	1
101 WILLOW STREET	WELL 1	470	9	110,000	Yes	*	1

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## SOURCES OF WATER SUPPLY - GROUND WATERS

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### Sources of Water Supply - Ground Waters (Page W-17)

#### General footnotes

WELL NUMBER 1 WAS CONSTRUCTED AND PLACED IN SERVICE IN SEPTEMBER 2010.  
PROJECT AUTHORIZED BY WPSC IN DOCKET 6370-CW-102.

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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	BOOSTER STATION	WELL 1		1
Location	WEST SIDE	101 WILLOW STREET		2
Purpose	B	P		3
Destination	D	D		4
Pump Manufacturer	USEMCO	GOULD		5
Year Installed	1999	2010		6
Type	OTHER	SUBMERSIBLE		7
Actual Capacity (gpm)	250	1,000		8
Pump Motor or Standby Engine Mfr	ONAN	ONAN		9
Year Installed	1999	2010		10
Type	NATURAL GAS	NATURAL GAS		11
Horsepower	100	250		12
Footnotes	*			13
				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				24
Type				25
Horsepower				26
Footnotes				27
				28

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## PUMPING & POWER EQUIPMENT

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### Pumping & Power Equipment (Page W-19)

#### General footnotes

POWER EQUIPMENT INSTALLED AS PART OF WELL 1 PROJECT

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## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		<b>3</b>
Year constructed	1991		<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL		<b>5</b>
Elevation difference in feet (See Headnote 3.)	162		<b>6</b>
Total capacity in gallons (actual)	300,000		<b>7</b>
			<b>8</b>
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		<b>10</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		<b>11</b>
Filters, type (gravity, pressure, other, none)	NONE		<b>12</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		<b>13</b>
Is a corrosion control chemical used (yes, no)?	Y		<b>14</b>
Is water fluoridated (yes, no)?	Y		<b>15</b>
			<b>16</b>
Footnotes			<b>17</b>

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	1,393				1,393	1
M	D	4.000	0				0	2
M	D	6.000	27,316				27,316	3
M	D	8.000	18,467				18,467	4
M	D	10.000	3,253	350			3,603	* 5
M	D	12.000	10,035				10,035	6
<b>Total Within Municipality</b>			<b>60,464</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>60,814</b>	
<b>Total Utility</b>			<b>60,464</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>60,814</b>	

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## WATER MAINS

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

**General footnotes**

WATERMAIN ADDITIONS RELATE TO WORK AROUND HWY 12 CORRIDOR

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

MAINS FINANCED BY MUNICIPAL CONTRIBUTION

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	293				293		1
M	1.000	157				157	20	2
M	1.250	3				3		3
M	1.500	15				15	8	4
M	2.000	9				9		5
M	6.000	1				1		6
<b>Total Utility</b>		<b>478</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>478</b>	<b>28</b>	

## 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)	
0.625	695	3		(3)	695	70	1
0.750	0				0	0	2
1.000	18	1			19	0	3
1.500	8	1			9	0	4
2.000	12				12	0	5
3.000	0	1			1		6
<b>Total:</b>	<b>733</b>	<b>6</b>	<b>0</b>	<b>(3)</b>	<b>736</b>	<b>70</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	602	50	1	13	0	29	<b>695</b>	<b>1</b>
0.750	0	0	0	0	0	0	<b>0</b>	<b>2</b>
1.000	1	16	0	1	0	1	<b>19</b>	<b>3</b>
1.500	1	6	0	1	1	0	<b>9</b>	<b>4</b>
2.000	0	8	1	2	0	1	<b>12</b>	<b>5</b>
3.000					1		<b>1</b>	<b>6</b>
<b>Total:</b>	<b>604</b>	<b>80</b>	<b>2</b>	<b>17</b>	<b>2</b>	<b>31</b>	<b>736</b>	

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## METERS

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**Meters (Page W-23)**

**Explain all reported adjustments.**

ADJUSTMENTS REFLECT UTILITY ADJUSTMENT NEEDED TO ADJUST TO ACTUAL MATTERS IN USE AND ON HAND

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

UTILITY VERY AGGRESSIVE IN REPLACING METERS IN RECENT YEARS. AMOUNT REPLACED IN 2010 AND TESTED ARE WITHIN TESTING REQUIREMENTS

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

YES-

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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	0				0	1
Within Municipality	124				124	2
<b>Total Fire Hydrants</b>	<b>124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>124</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

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

Number of hydrants operated during year:	124
Number of distribution system valves end of year:	323
Number of distribution valves operated during year:	323

## 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	<= 2-inch	WELLHOUSE FOR WELL #1	Turbine	9/1/2010	1

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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

TESTED BY FACTORY PRIOR TO PURCHASE IN 2010.

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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.

	Location (a)	Customers End of Year (b)
<b>Sauk County</b>		
	<b>Villages</b>	
	WEST BARABOO	702
	<b>Total Villages:</b>	<b>702</b>
<b>Total Sauk County:</b>		<b>702</b>
<b>Total Company:</b>		<b>702</b>

## SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Sewage Operating Revenues (621-626)	315,549	320,059	1
<b>Total Sewage Operating Revenues</b>	<b>315,549</b>	<b>320,059</b>	
<b>Other Operating Revenues</b>			
Customer Forfeited Discounts (631 )	0	0	2
Servicing of Customers Laterals (632 )	0	0	3
Sale of Fertilizer (633 )	0	0	4
Rent from Sewerage Properties (634 )	0	0	5
Miscellaneous Operating Revenues (635 )	0	443	6
<b>Total Other Operating Revenues</b>	<b>0</b>	<b>443</b>	
<b>Total Operating Revenues</b>	<b>315,549</b>	<b>320,502</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	125,702	148,771	7
Maintenance Expenses (831-834)	3,493	8,662	8
Customer Accounting & Collection Expenses (840-843)	16,512	15,531	9
Administrative and General Expenses (850-857)	77,335	66,260	10
<b>Total Operation and Maintenance Expenses</b>	<b>223,042</b>	<b>239,224</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	41,287	41,050	11
Amortization Expense (404 )		0	12
Taxes (408 )	5,449	6,135	13
<b>Total Other Operating Expenses</b>	<b>46,736</b>	<b>47,185</b>	
<b>Total Operating Expenses</b>	<b>269,778</b>	<b>286,409</b>	
<b>NET OPERATING INCOME</b>	<b>45,771</b>	<b>34,093</b>	

## SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1 )				1
Commercial Revenues (621.2 )				2
Industrial Revenues (621.3 )				3
Revenues from Public Authorities (621.4 )				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues (622.1 )	593	22,916	207,328	5
Commercial Revenues (622.2 )	79	12,134	97,112	6
Industrial Revenues (622.3 )	0			7
Revenues from Public Authorities (622.4 )	17	1,815	11,109	8
<b>Total Measured Service to General Customers (622)</b>	<b>689</b>	<b>36,865</b>	<b>315,549</b>	
Service to Other Systems (624 )				9
Other Sewerage Service (625 )				10
Interdepartmental Service (626 )				11
<b>Total Sewage Operating Revenues</b>	<b>689</b>	<b>36,865</b>	<b>315,549</b>	

## HIGH STRENGTH CONTRIBUTORS

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

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

## OTHER OPERATING REVENUES (SEWER)

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

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

## SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>OPERATION EXPENSES</b>			
Supervision and Labor (820)	0		1
Power and Fuel for Pumping (821)	0		2
Power and Fuel for Aeration Equipment (822)	0		3
Chlorine (823)	0		4
Phosphorous Removal Chemicals (824)	0		5
Sludge Conditioning Chemicals (825)	0		6
Other Chemicals for Sewage Treatment (826)	0		7
Other Operating Supplies and Expenses (827)	125,702	148,771	* 8
Transportation Expenses (828)		0	9
Rents (829)		0	10
<b>Total Operation Expenses</b>	<b>125,702</b>	<b>148,771</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)	0		11
Maintenance of Collection System Pumping Equipment (832)	0		12
Maintenance of Treatment and Disposal Plant Equipment (833)	0		13
Maintenance of General Plant Structures and Equipment (834)	3,493	8,662	14
<b>Total Maintenance Expenses</b>	<b>3,493</b>	<b>8,662</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)	16,389	15,531	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)		0	17
Uncollectible Accounts (843)	123	0	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>16,512</b>	<b>15,531</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)	32,171	30,445	19
Office Supplies and Expenses (851)	8,977	4,254	20
Outside Services Employed (852)	8,977	6,062	21
Insurance Expense (853)	5,778	5,109	22
Employees Pensions and Benefits (854)	19,185	18,412	23
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	2,247	1,978	25
Rents (857)		0	26
<b>Total Administrative and General Expenses</b>	<b>77,335</b>	<b>66,260</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>223,042</b>	<b>239,224</b>	

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## SEWER OPERATION & MAINTENANCE EXPENSES

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

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

A/C 827 FEES TO BARABOO FOR WHOLESALE SERVICE DECLINED BY APPROX 11,000 IN 2010.

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### TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		4,259	4,972	1
Local and School Tax Equivalent on Meters Charged by Water Department		850	820	2
PSC Remainder Assessment		340	343	3
Other (specify): NONE			0	4
<b>Total tax expense</b>		<b>5,449</b>	<b>6,135</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>						
Land and Land Rights (310)	669				669	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	53,454				53,454	6
Collecting Mains and Accessories (313)	1,019,702	23,801			1,043,503	* 7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	54,733				54,733	9
Other Collecting System Equipment (316)	127,328				127,328	10
<b>Total Collection System</b>	<b>1,255,886</b>	<b>23,801</b>	<b>0</b>	<b>0</b>	<b>1,279,687</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATION</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	227,758				227,758	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
<b>Total Collection System Pumping Installation</b>	<b>227,758</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>227,758</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	0				0	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)	903				903	31
Computer Equipment (391.1)	8,029				8,029	32
Transportation Equipment (392)	61,954				61,954	33
Stores Equipment (393)	0				0	34
Tools, Shop & Garage Equipment (394)	0				0	35
Laboratory Equipment (395)	0				0	36
Power Operated Equipment (396)	0				0	37
Communication Equipment (397)	0				0	38
SCADA Equipment (397.1)	0				0	39
Miscellaneous Equipment (398)	41,601				41,601	40
<b>Total General Plant</b>	<b>112,487</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112,487</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,596,131</b>	<b>23,801</b>	<b>0</b>	<b>0</b>	<b>1,619,932</b>	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
<b>Total utility plant in service</b>	<b>1,596,131</b>	<b>23,801</b>	<b>0</b>	<b>0</b>	<b>1,619,932</b>	

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

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

**General footnotes**

MAINS ADDITIONS RELATES TO RELOCATION ALONG HWY 12 CORRIDOR.

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

MAINS RELATE TO RELOCATION ALONG HWY 12 CORRIDOR

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	35,857				35,857	6
Collecting Mains and Accessories (313)	221,877	7,500			229,377	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	0				0	9
Other Collecting System Equipment (316)	0				0	10
<b>Total Collection System</b>	<b>257,734</b>	<b>7,500</b>	<b>0</b>	<b>0</b>	<b>265,234</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	0				0	13
Electric Pumping Equipment (323)	0				0	14
Other Power Pumping Equipment (324)	0				0	15
Miscellaneous Pumping Equipment (325)	0				0	16
<b>Total Collection System Pumping Installior</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	0				0	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	0				0	23
Sludge Treatment and Disposal Equipment (337)	0				0	24
Plant Site Piping (338)	0				0	25
Flow Metering and Monitoring Equipment (339)	0				0	26
Outfall Sewer Pipes (340)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TREATMENT AND DISPOSAL PLANT</b>						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)	0				0	31
Computer Equipment (391.1)	0				0	32
Transportation Equipment (392)	0				0	33
Stores Equipment (393)	0				0	34
Tools, Shop & Garage Equipment (394)	0				0	35
Laboratory Equipment (395)	0				0	36
Power Operated Equipment (396)	0				0	37
Communication Equipment (397)	0				0	38
SCADA Equipment (397.1)	0				0	39
Miscellaneous Equipment (398)	0				0	40
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>257,734</b>	<b>7,500</b>	<b>0</b>	<b>0</b>	<b>265,234</b>	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
<b>Total utility plant in service</b>	<b>257,734</b>	<b>7,500</b>	<b>0</b>	<b>0</b>	<b>265,234</b>	

## SEWER SERVICES

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

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

## SEWER MAINS

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

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	542				<b>542</b>	1
8.000	41,150	330			<b>41,480</b>	* 2
10.000	3,551				<b>3,551</b>	3
12.000	1,627				<b>1,627</b>	4
<b>Total Utility</b>	<b>46,870</b>	<b>330</b>	<b>0</b>	<b>0</b>	<b>47,200</b>	

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## SEWER MAINS

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**Sewer Mains (Page S-10)**

**If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).**

**MAIN ADDITIONS WERE FINANCED BY MUNICIPAL CONTRIBUTION.**

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