



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF GREEN LAKE WATER UTILITY

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Principal Office: 534 MILL STREET  
P.O. BOX 216  
GREEN LAKE, WI 54941-0216

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For the Year Ended: DECEMBER 31, 2007

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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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Full-Time Employees (FTE)	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CITY OF GREEN LAKE WATER UTILITY

**Utility Address:** 534 MILL STREET  
P.O. BOX 216  
GREEN LAKE, WI 54941-0216

**When was utility organized?** 10/1/1959

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MRS BARBARA L DUGENSKE

**Title:** CLERK TREASURER

**Office Address:**

534 MILL STREET  
P.O. BOX 216  
GREEN LAKE, WI 54941

**Telephone:** (920) 294 - 6912 EXT 23

**Fax Number:** (920) 294 - 0989

**E-mail Address:** bdugenske@ci.greenlake.wi.gov

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** DONNA MOORE

**Title:** PUBLIC WORKS COMMITTEE CHAIR

**Office Address:**

473 E BAY CT  
GREEN LAKE, WI 54941

**Telephone:** (920) 294 - 3362

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** KEVIN KRYSINSKI

**Title:** CPA

**Office Address:** JOHNSON BLOCK & COMPANY  
6314 ODANA RD  
MADISON, WI 53719

**Telephone:** (608) 274 - 2002

**Fax Number:** (608) 274 - 4320

**E-mail Address:**

**Date of most recent audit report:** 12/31/2007

**Period covered by most recent audit:** JANUARY 1, 2007 TO DECEMBER 31, 2007

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

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**Name:** GLEN MCCARTY

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**  
534 MILL STREET  
P.O. BOX 216  
GREEN LAKE, WI 54941

**Telephone:** (920) 294 - 6912

**Fax Number:** (920) 294 - 0989

**E-mail Address:**

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**Name of utility commission/committee:** PUBLIC WORKS COMMITTEE

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

- MR LAURENCE MCINTYRE, COMMITTEE MEMBER
  - MRS DONNA R MOORE, COMMITTEE CHAIRMAN
  - MRS MICHELE POLZER, COMMITTEE MEMBER
- 

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	182,987	170,414	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	73,303	90,331	2
Depreciation Expense (403)	27,250	26,729	3
Amortization Expense (404)	132	132	4
Taxes (408)	31,014	27,700	5
<b>Total Operating Expenses</b>	<b>131,699</b>	<b>144,892</b>	
<b>Net Operating Income</b>	<b>51,288</b>	<b>25,522</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>51,288</b>	<b>25,522</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	341	328	9
Miscellaneous Nonoperating Income (421)	18,898	9,493	10
<b>Total Other Income</b>	<b>19,239</b>	<b>9,821</b>	
<b>Total Income</b>	<b>70,527</b>	<b>35,343</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(8,076)	(8,076)	11
Other Income Deductions (426)	17,868	14,943	12
<b>Total Miscellaneous Income Deductions</b>	<b>9,792</b>	<b>6,867</b>	
<b>Income Before Interest Charges</b>	<b>60,735</b>	<b>28,476</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	8,338	10,349	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>8,338</b>	<b>10,349</b>	
<b>Net Income</b>	<b>52,397</b>	<b>18,127</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	912,215	894,088	19
Balance Transferred from Income (433)	52,397	18,127	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>964,612</b>	<b>912,215</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as 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	182,987		182,987	1
<b>Total (Acct. 400):</b>	<b>182,987</b>	<b>0</b>	<b>182,987</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	73,303		73,303	2
<b>Total (Acct. 401):</b>	<b>73,303</b>	<b>0</b>	<b>73,303</b>	
<b>Depreciation Expense (403):</b>				
Derived	27,250		27,250	3
<b>Total (Acct. 403):</b>	<b>27,250</b>	<b>0</b>	<b>27,250</b>	
<b>Amortization Expense (404):</b>				
Derived	132		132	4
<b>Total (Acct. 404):</b>	<b>132</b>	<b>0</b>	<b>132</b>	
<b>Taxes (408):</b>				
Derived	31,014		31,014	5
<b>Total (Acct. 408):</b>	<b>31,014</b>	<b>0</b>	<b>31,014</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>51,288</b>	<b>0</b>	<b>51,288</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST RECEIVED ON MONEY MARKET ACCOUNT	341	0	341	10
<b>Total (Acct. 419):</b>	<b>341</b>	<b>0</b>	<b>341</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	11

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as 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>			
AUDITOR'S AJE TO RECLASSIFY FUNDS RECEIVED FRO	18,898	0	18,898 12
<b>Total (Acct. 421):</b>	<b>18,898</b>	<b>0</b>	<b>18,898</b>
<b>TOTAL OTHER INCOME:</b>	<b>19,239</b>	<b>0</b>	<b>19,239</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(8,076)	[REDACTED]	(8,076) 13
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>(8,076)</b>	<b>0</b>	<b>(8,076)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	17,868	17,868 15
<b>Total (Acct. 426):</b>	<b>0</b>	<b>17,868</b>	<b>17,868</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(8,076)</b>	<b>17,868</b>	<b>9,792</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	8,338	[REDACTED]	8,338 16
<b>Total (Acct. 427):</b>	<b>8,338</b>	<b>0</b>	<b>8,338</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	[REDACTED]	0 17
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 18
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 19
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 20
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 21
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>8,338</b>	<b>0</b>	<b>8,338</b>
<b>NET INCOME:</b>	<b>70,265</b>	<b>(17,868)</b>	<b>52,397</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	270,754	641,461	912,215 22
<b>Total (Acct. 216):</b>	<b>270,754</b>	<b>641,461</b>	<b>912,215</b>
<b>Balance Transferred from Income (433):</b>			
Derived	70,265	(17,868)	52,397 23
<b>Total (Acct. 433):</b>	<b>70,265</b>	<b>(17,868)</b>	<b>52,397</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 24
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 25
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	0		0 26
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>341,019</b>	<b>623,593</b>	<b>964,612</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				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				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	182,987	0	0	0	<b>182,987</b>	<b>1</b>
Less: interdepartmental sales	2,612		0	0	<b>2,612</b>	<b>2</b>
Less: interdepartmental rents	0				<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0				<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>180,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>180,375</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,612,413	2,521,711	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	615,762	570,377	2
<b>Net Utility Plant</b>	<b>1,996,651</b>	<b>1,951,334</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
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	21,024	3,865	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	25,458	21,295	11
Other Accounts Receivable (143)	26,424	25,874	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,677	3,623	14
Materials and Supplies (150)	21,120	15,768	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>97,703</b>	<b>70,425</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	530	662	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>530</b>	<b>662</b>	
<b>Total Assets and Other Debits</b>	<b>2,094,884</b>	<b>2,022,421</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	724,236	655,146	<b>21</b>
Appropriated Earned Surplus (215)	0		<b>22</b>
Unappropriated Earned Surplus (216)	964,612	912,215	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,688,848</b>	<b>1,567,361</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	175,111	233,485	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>175,111</b>	<b>233,485</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	4,418	5,723	<b>28</b>
Payables to Municipality (233)	74,220	55,829	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	1,202	2,064	<b>32</b>
Other Current and Accrued Liabilities (238)	17,407	16,205	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>97,247</b>	<b>79,821</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	129,208	137,284	<b>36</b>
<b>Total Deferred Credits</b>	<b>129,208</b>	<b>137,284</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	4,470	4,470	<b>37</b>
<b>Total Operating Reserves</b>	<b>4,470</b>	<b>4,470</b>	
<b>Total Liabilities and Other Credits</b>	<b>2,094,884</b>	<b>2,022,421</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	2,521,711	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,319,539	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,292,874	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>2,612,413</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	383,794	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	231,968	0	0	0	12
<b>Total Accumulated Provision</b>	<b>615,762</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,996,651</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	356,277				<b>356,277</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	27,250				27,250	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,389				2,389	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>29,639</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,639</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	2,122				2,122	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>2,122</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,122</b>	25
<b>Balance end of year (110.1)</b>	<b>383,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>383,794</b>	26
<b>Composite Depreciation Rate?</b>	No					27
If yes, what is the rate?						28

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	214,100				<b>214,100</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	17,868				<b>17,868</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	0				<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>17,868</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,868</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	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 (110.1)</b>	<b>231,968</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>231,968</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</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	0	1
<b>Other (specify):</b>					
NONE	0	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	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	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	21,120	15,768 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>21,120</u>	<u>15,768</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE		132	530	1
<b>Total</b>			<u><u>530</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

**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	655,146	1
<b>Changes during year (explain):</b>		
TIF CAPITAL CONTRIBUTORS FOR WORK IN PROGRESS	69,090	2
<b>Balance end of year</b>	<b><u>724,236</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)	
GENERAL OBLIGATION NOTES	04/01/2001	04/01/2011	4.49%	115,951	<b>1</b>
GENERAL OBLIGATION NOTES 2002	07/30/2002	01/31/2013	4.80%	59,160	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>175,111</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.

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<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	3,001	2
Charged electric department expense		3
Charged sewer department expense	0	4
<b>Other (explain):</b>		
County, state, local tax transferred to payables (233)	28,448	5
Joint meter expenses from sewer transferred to payables (233)	3,677	6
<b>Total Accruals and other credits</b>	<b>35,126</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	28,448	7
Social Security taxes	2,812	8
PSC Remainder Assessment	189	9
<b>Other (explain):</b>		
Joint meter expenses charged to sewer utility	3,677	10
<b>Total payments and other debits</b>	<b>35,126</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 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
GO NOTES	2,064	8,338	9,200	1,202	1
<b>Subtotal</b>	<b>2,064</b>	<b>8,338</b>	<b>9,200</b>	<b>1,202</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,064</b>	<b>8,338</b>	<b>9,200</b>	<b>1,202</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	25,458	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>25,458</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
SPECIAL ASSESSMENTS - KING & NORTH STREETS	16,204	11
SPECIAL ASSESSMENTS - SOUTH LAWSON DRIVE	4,835	12
SPECIAL ASSESSMENT PAYMENT DUE 2007 MONEY RECEIVED 2008	5,313	13
METER RENTAL FOR 2007 MONEY RECEIVED 2008	72	14
<b>Total (Acct. 143):</b>	<b>26,424</b>	
<b>Receivables from Municipality (145):</b>		
NONE		15
JOINT METER ALLOCATION	3,677	16
<b>Total (Acct. 145):</b>	<b>3,677</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Other Deferred Debits (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
TAX EQUIVALENT	28,448	20
INTEREST DUE ON LOAN	2,252	21
NSF FEE ON BOUNCED CHECK	20	22
PAYABLE TO SEWER UTILITY (FOR CASH FLOW)	43,500	23
<b>Total (Acct. 233):</b>	<b>74,220</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	129,208	24
NONE		25
<b>Total (Acct. 253):</b>	<b>129,208</b>	

### 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 (100.1)	1,308,732	0	0	0	1,308,732	1
Materials and Supplies	18,444	0	0	0	18,444	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	370,035	0	0	0	370,035	4
Customer Advances for Construction					0	5
Regulatory Liability	133,246	0	0	0	133,246	6
					0	7
<b>Average Net Rate Base</b>	<b>823,895</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>823,895</b>	
Net Operating Income	51,288	0	0	0	51,288	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>6.23%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.23%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

### 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	2	1
Electric		2
Gas		3
Sewer		4

**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	137,284	0	0	0	137,284	1
<b>Add credits during year:</b>					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	8,076	0	0	0	8,076	3
<b>Other (specify):</b>					0	4
<b>Balance End of Year</b>	<b>129,208</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>129,208</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-18)

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.

Account 143 - Other Accounts Receivable - was for a special assessment payment that was due in 2007 but not received until 2008.

Account 233 - Payable to Sewer Utility (for Cash Flow) - Sewer Utility loaned money to Water Utility to pay bills. Water Utility needs to pay this back.

Account 143 - Special Assessments - King & North Streets - value of \$16,204 is for deferred special assessments for benifitted property that is still outside the corporate city limits.

Account 145 - Joint Meter Allocation - the value of \$3,677 was determined by an independent city auditor (Johnson Block & Company) based on their audit for 2007.

Account 233 - Interest Due on Loan - value of \$2,252 is for an interest payment covered by the city (general fund). Water Utility needs to reimburse the general fund.

Account 143 - Special Assessments - South Lawson Drive - value is for special assessment still owed by David Metrick for property annexed to the City which is along South Lawson Drive.

Account 233 - Tax Equivalent - value of \$28,448 is what Water Utility owes the general fund for the 2007 taxes payable in 2008.

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**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)	174,373	163,787	1
<b>Total Sales of Water</b>	<b>174,373</b>	<b>163,787</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	223	183	2
Other Water Revenues (474)	8,391	6,444	3
<b>Total Other Operating Revenues</b>	<b>8,614</b>	<b>6,627</b>	
<b>Total Operating Revenues</b>	<b>182,987</b>	<b>170,414</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	39,552	59,960	4
General Operating Expenses (680-690)	33,751	30,371	5
<b>Total Operation and Maintenance Expenses</b>	<b>73,303</b>	<b>90,331</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	27,250	26,729	6
Amortization Expense (404)	132	132	7
Taxes (408)	31,014	27,700	8
<b>Total Other Operating Expenses</b>	<b>58,396</b>	<b>54,561</b>	
<b>Total Operating Expenses</b>	<b>131,699</b>	<b>144,892</b>	
<b>NET OPERATING INCOME</b>	<b>51,288</b>	<b>25,522</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 (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<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	600	24,643	63,821	4
Commercial	91	21,796	35,151	5
Industrial	9	1,049	2,088	6
<b>Total Metered Sales to General Customers (461)</b>	<b>700</b>	<b>47,488</b>	<b>101,060</b>	
Private Fire Protection Service (462)	3		648	7
Public Fire Protection Service (463)	1		65,803	8
Other Sales to Public Authorities (464)	11	2,029	4,250	9
Sales to Irrigation Customers (465)		0	0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	14	993	2,612	12
<b>Total Sales of Water</b>	<b>729</b>	<b>50,510</b>	<b>174,373</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### 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 (usually per rate schedule F-1 or Fd-1)	65,803	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>65,803</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	223	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>223</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	853	7
<b>Other (specify):</b>		
MISCELLANEOUS (RECONNECTS, METER RENTALS ETC.)	757	8
SPECIAL ASSESSMENTS AND INTEREST	6,781	9
<b>Total Other Water Revenues (474)</b>	<b>8,391</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)	21,425	23,473	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	8,562	7,613	3
Chemicals (630)	1,715	3,383	4
Supplies and Expenses (640)	(770)	1,516	5
Repairs of Water Plant (650)	7,935	23,734	6
Transportation Expenses (660)	685	241	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>39,552</b>	<b>59,960</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	13,556	12,367	8
Office Supplies and Expenses (681)	3,480	4,179	9
Outside Services Employed (682)	4,233	770	10
Insurance Expense (684)	0	0	11
Employees Pensions and Benefits (686)	11,694	11,605	12
Regulatory Commission Expenses (688)	0	112	13
Miscellaneous General Expenses (689)	788	1,338	14
Uncollectible Accounts (690)	0	0	15
<b>Total General Operating Expenses</b>	<b>33,751</b>	<b>30,371</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>73,303</b>	<b>90,331</b>	

**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		28,448	25,329	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		435	433	2
<b>Net property tax equivalent</b>		<b>28,013</b>	<b>24,896</b>	
Social Security		2,812	2,672	3
PSC Remainder Assessment		189	132	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>31,014</b>	<b>27,700</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			Green Lake				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.219307				3
County tax rate	mills		6.765957				4
Local tax rate	mills		6.855945				5
School tax rate	mills		6.757457				6
Voc. school tax rate	mills		1.731828				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.330494</b>				<b>10</b>
Less: state credit	mills		1.232840				11
<b>Net tax rate</b>	mills		<b>21.097654</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.855945</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>8.489285</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>15.345230</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.330494</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.687187</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.097654</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.498038</b>				<b>21</b>
Utility Plant, Jan. 1	\$	2,521,711	2,521,711				22
Materials & Supplies	\$	15,768	15,768				23
<b>Subtotal</b>	\$	<b>2,537,479</b>	<b>2,537,479</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,537,479</b>	<b>2,537,479</b>				<b>26</b>
Assessment Ratio	dec.		0.773283				27
<b>Assessed Value</b>	\$	<b>1,962,189</b>	<b>1,962,189</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.498038</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>28,448</b>	<b>28,448</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>28,448</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	259		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>259</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	43,655		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>43,655</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	19,042	9,449	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	48,738	9,449	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,518		20
<b>Total Pumping Plant</b>	<b>70,298</b>	<b>18,898</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,448		23
<b>Total Water Treatment Plant</b>	<b>5,448</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			259 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>259</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			43,655 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>43,655</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)	2,000		26,491 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			58,187 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,518 20
<b>Total Pumping Plant</b>	<b>2,000</b>	<b>0</b>	<b>87,196</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			5,448 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>5,448</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	20		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	162,562		26
Transmission and Distribution Mains (343)	701,068		27
Fire Mains (344)	0		28
Services (345)	96,899		29
Meters (346)	77,624	4,117	30
Hydrants (348)	101,879		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,140,052</b>	<b>4,117</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	10,727	720	36
Transportation Equipment (373)	14,839		37
Other General Equipment (379)	12,648		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>38,214</b>	<b>720</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,297,926</b>	<b>23,735</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,297,926</b>	<b>23,735</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			20 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			162,562 26
Transmission and Distribution Mains (343)			701,068 27
Fire Mains (344)			0 28
Services (345)			96,899 29
Meters (346)	122		81,619 30
Hydrants (348)			101,879 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>122</b>	<b>0</b>	<b>1,144,047</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			11,447 36
Transportation Equipment (373)			14,839 37
Other General Equipment (379)			12,648 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>38,934</b>
<b>Total utility plant in service directly assignable</b>	<b>2,122</b>	<b>0</b>	<b>1,319,539</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>2,122</b>	<b>0</b>	<b>1,319,539</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	257,960		26
Transmission and Distribution Mains (343)	748,512	33,869	27
Fire Mains (344)	0		28
Services (345)	104,595	22,455	29
Meters (346)	0		30
Hydrants (348)	112,718	12,765	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,223,785</b>	<b>69,089</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,223,785</b>	<b>69,089</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,223,785</b>	<b>69,089</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			257,960 26
Transmission and Distribution Mains (343)			782,381 27
Fire Mains (344)			0 28
Services (345)			127,050 29
Meters (346)			0 30
Hydrants (348)			125,483 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,292,874</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,292,874</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,292,874</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			3,686	<b>3,686</b>	1
February			4,111	<b>4,111</b>	2
March			4,847	<b>4,847</b>	3
April			4,240	<b>4,240</b>	4
May			4,850	<b>4,850</b>	5
June			6,867	<b>6,867</b>	6
July			7,591	<b>7,591</b>	7
August			6,301	<b>6,301</b>	8
September			5,062	<b>5,062</b>	9
October			4,542	<b>4,542</b>	10
November			3,652	<b>3,652</b>	11
December			3,490	<b>3,490</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>59,239</b>	<b>59,239</b>	
Less: Water sold				50,510	13
Volume pumped but not sold				<b>8,729</b>	14
Volume sold as a percent of volume pumped				<b>85%</b>	15
Volume used for water production, water quality and system maintenance				300	16
Volume related to equipment/system malfunction				660	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				<b>960</b>	19
Volume pumped but unaccounted for				<b>7,769</b>	20
Percent of water lost				<b>13%</b>	21
If more than 25%, indicate causes: N/A					22
If more than 25%, state what action has been taken to reduce water loss: N/A					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				361	24
Date of maximum: 6/17/2007					25
Cause of maximum: It is unknown what may have caused the maximum. It may be due to dry weather. There were no main breaks or malfunctions reported for this day.					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	27
Date of minimum: 12/6/2007					28
Total KWH used for pumping for the year				79,164	29
If water is purchased: Vendor Name: N/A					30
Point of Delivery: N/A					31

### 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)	
CANAL STREET	1	400	12	500,000	Yes	<b>1</b>
COMMERICAL AVENUE	2	400	12	500,000	Yes	<b>2</b>

## 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	WELL #1	WELL #2		1
Location	CANAL STREET	COMMERCIAL AVENUE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	WORTHINGTON		5
Year Installed	1985	1988		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	450	400		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US		10
Year Installed	1992	1992		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	50		13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER 2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1992		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	130		6
Total capacity in gallons (actual)	250,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	369	0	0	0	369
P	D	4.000	180	0	0	0	180
M	D	6.000	32,128	0	0	0	32,128
M	S	6.000	120	0	0	0	120
P	D	6.000	1,408	1,606	0	0	3,014
M	D	8.000	12,809	0	0	0	12,809
M	S	8.000	80	0	0	0	80
P	D	8.000	5,322	0	0	0	5,322
M	D	10.000	3,566	0	0	0	3,566
P	D	10.000	143	0	0	0	143
M	D	12.000	8,174	2,978	0	0	11,152
M	T	12.000	413	0	0	0	413
P	D	12.000	5,631	0	0	0	5,631
<b>Total Within Municipality</b>			<b>70,343</b>	<b>4,584</b>	<b>0</b>	<b>0</b>	<b>74,927</b>
<b>Total Utility</b>			<b>70,343</b>	<b>4,584</b>	<b>0</b>	<b>0</b>	<b>74,927</b>

### 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	0.625	535	0	0	0	535		1
P	1.000	18	20	0	0	38		2
M	1.000	138	0	0	0	138		3
M	1.250	21	0	0	0	21		4
P	1.500	1	0	0	0	1		5
M	1.500	8	0	0	0	8		6
P	2.000	1	0	0	0	1		7
M	2.000	16	0	0	0	16		8
M	3.000	2	0	0	0	2		9
M	6.000	3	0	0	0	3		10
P	6.000	1	0	0	0	1		11
M	8.000	1	0	0	0	1		12
<b>Total Utility</b>		<b>745</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>765</b>	<b>0</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.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### 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	772	36	36	(5)	<b>767</b>	0	1
1.000	52	4	0	(7)	<b>49</b>	0	2
1.500	16	1	0	0	<b>17</b>	0	3
2.000	23	1	0	(5)	<b>19</b>	0	4
3.000	2	0	0	0	<b>2</b>	0	5
4.000	1	0	0	0	<b>1</b>	0	6
<b>Total:</b>	<b>866</b>	<b>42</b>	<b>36</b>	<b>(17)</b>	<b>855</b>	<b>0</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	588	56	4	5	6	108	<b>767</b>	1
1.000	21	13	3	2	3	7	<b>49</b>	2
1.500	2	12	0	1	1	1	<b>17</b>	3
2.000	1	8	2	2	4	2	<b>19</b>	4
3.000	0	2	0	0	0	0	<b>2</b>	5
4.000	0	0	0	1	0	0	<b>1</b>	6
<b>Total:</b>	<b>612</b>	<b>91</b>	<b>9</b>	<b>11</b>	<b>14</b>	<b>118</b>	<b>855</b>	

### 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	135	3			138	2
<b>Total Fire Hydrants</b>	<b>135</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>138</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:	72
Number of distribution system valves end of year:	215
Number of distribution valves operated during year:	22

## WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 474 Other Water Revenues - the value of \$6,781 is the amount collected in special assessments for principal and interest for water utility projects completed in prior years.

### 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 \$2,000, please explain.

Account 640 Supplies and Expenses - shows a credit value due to adjusting the balance in Account 150 Materials and Supplies to actual based on physical inventory.

Account 682 Outside Services Employed - the value of \$4,233 is the actual auditing services for the Water Utility for the year 2006.

Account 650 Repairs of Water Plant - the actual expenses for the year was \$26,832.35. Independent City Auditor (Johnson Block & Co) reclassified \$18,897.58 because Impact Fee Fund paid for these expenses rather than the Water Utility.

### Water Mains (Page W-17)

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

Mains added during the year are for the Maplewood at Green Lake Subdivision along South Lawson Drive.

### Water Services (Page W-18)

#### General footnotes

There were 20 new services added for the Golf Hill Court water main extension project.

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

The additions for the Golf Hill Court Water Main Extension Project were financed by Tax Incremental Financing District revenues and the developer.

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

We have not reported any utility owned services not in use at end of year for the past few years. I am not sure whether we have any or not. I will need to check with the Public Works Department on this issue and report any that are on the system.

### Meters (Page W-19)

Explain all reported adjustments.

The adjustments reported in Column E is due to physically counting meters in the system based on meter reading cards.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-19)

**If Tested During Year column total is zero, please explain.**

Per Public Works Department, there were no meters tested in 2007. What they were doing in 2007 is scraping out the old meters and replacing with new meters rather than testing and putting back into service. Meters were too old to place back into service.

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

Currently we are replacing and/or testing meters that are stopped or damaged. There does not seem to be enough money to test and replace meters as required by the Wisconsin Administrative Code. Water Utility already owes General and Sewer Funds significant amounts of money.

**If 2-inch or greater meters are reported as residential, please explain.**

A two inch meter was requested and placed into service as a water only customer for a waterfall at the entrance of the Maplewood at Green Lake Subdivision. We classified it as residential because it is for the benefit of the residential subdivision. If this is not correct, please let us know so that it can be reclassified.

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

Yes

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### Hydrants and Distribution System Valves (Page W-20)

**General footnotes**

The majority of the valves were tested in 2006. A company was hired to come in and test all the valves in the system. There was not enough time in 2007 to do at least half of the valves, per Public Works Director.

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