



3015 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF GREEN LAKE WATER UTILITY

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

For the Year Ended: DECEMBER 31, 2008

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I BARBARA L. DUGENSKE of
(Person responsible for accounts)

CITY OF GREEN LAKE WATER 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) 04/07/2009
(Date)

CLERK-TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

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:

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

Email Address: bdugenske@ci.greenlake.wi.gov

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

Name: BARBARA L DUGENSKE

Title: CLERK-TREASURER

Office Address: CITY OF GREEN LAKE

534 MILL STREET

P.O. BOX 216

GREEN LAKE, WI 54941

Telephone: (920) 294 - 6912 EXT 23

Fax Number: (920) 294 - 0989

Email Address: bdugenske@ci.greenlake.wi.gov

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

Name: CHARLES MIRR

Title: MAYOR

Office Address:

534 MILL STREET

P.O. BOX 216

GREEN LAKE, WI 54941

Telephone: (920) 229 - 3065

Fax Number: (920) 294 - 0989

Email Address: mayor@ci.greenlake.wi.gov

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

YES

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

Name: KEVIN KRYSINSKI

Title: CPA

Office Address: JOHNSON BLOCK & COMPANY

6314 ODANA RD

MADISON, WI 53719

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2008

Period covered by most recent audit: JANUARY 1, 2008 TO DECEMBER 31, 2008

Names and titles of utility management including manager or superintendent:

Name: GLEN MCCARTY

Title: PUBLIC WORKS DIRECTOR

Office Address:

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

Telephone: (920) 294 - 0409

Fax Number: (920) 294 - 0989

Email Address: gmccarty@ci.greenlake.wi.gov

Name of utility commission/committee: GREEN LAKE CITY COMMITTEE OF THE WHOLE

Names of members of utility commission/committee:

- MRS LUANN MIRR FRANK, COMMITTEE MEMBER
- MR LAURENCE MCINTYRE, COMMITTEE MEMBER
- MRS DONNA R MOORE, COMMITTEE MEMBER
- MRS MICHELE POLZER, COMMITTEE MEMBER
- MR DANIEL PRISKE, COMMITTEE MEMBER
- MS ROBIN WALLENFANG, 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: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	172,665	182,987	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	103,402	73,303	2
Depreciation Expense (403)	27,756	27,250	3
Amortization Expense (404-407)	132	132	4
Taxes (408)	29,709	31,014	5
Total Operating Expenses	160,999	131,699	
Net Operating Income	11,666	51,288	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	11,666	51,288	
OTHER INCOME			
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)	157	341	10
Miscellaneous Nonoperating Income (421)	176,015	18,898	11
Total Other Income	176,172	19,239	
Total Income	187,838	70,527	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,076)	(8,076)	12
Other Income Deductions (426)	19,541	17,868	13
Total Miscellaneous Income Deductions	11,465	9,792	
Income Before Interest Charges	176,373	60,735	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,459	8,338	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	6,459	8,338	
Net Income	169,914	52,397	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	964,612	912,215	20
Balance Transferred from Income (433)	169,914	52,397	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
Total Unappropriated Earned Surplus End of Year (216)	1,134,526	964,612	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	172,665	0	172,665	1
Total (Acct. 400):	172,665	0	172,665	
Operation and Maintenance Expense (401-402):				
Derived	103,402	0	103,402	2
Total (Acct. 401-402):	103,402	0	103,402	
Depreciation Expense (403):				
Derived	27,756	0	27,756	3
Total (Acct. 403):	27,756	0	27,756	
Amortization Expense (404-407):				
Derived	132	0	132	4
Total (Acct. 404-407):	132	0	132	
Taxes (408):				
Derived	29,709	0	29,709	5
Total (Acct. 408):	29,709	0	29,709	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	11,666	0	11,666	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST RECEIVED ON MONEY MARKET ACCOUNT	157		157	11
Total (Acct. 419):	157	0	157	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		176,015	176,015	12
NONE			0	13
Total (Acct. 421):	0	176,015	176,015	
TOTAL OTHER INCOME:	157	176,015	176,172	

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(8,076)	0	(8,076)	14
NONE			0	15
Total (Acct. 425):	(8,076)	0	(8,076)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	19,541	19,541	16
NONE	0		0	17
Total (Acct. 426):	0	19,541	19,541	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,076)	19,541	11,465	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	6,459	0	6,459	18
Total (Acct. 427):	6,459	0	6,459	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	6,459	0	6,459	
NET INCOME:	13,440	156,474	169,914	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	0	964,612	964,612	24
Total (Acct. 216):	0	964,612	964,612	
Balance Transferred from Income (433):				
Derived	13,440	156,474	169,914	25
Total (Acct. 433):	13,440	156,474	169,914	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	13,440	1,121,086	1,134,526	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	172,665	0	0	0	172,665	1
Less: interdepartmental sales	3,509		0	0	3,509	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	169,156	0	0	0	169,156	

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	1.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	2,791,952	2,612,413	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	665,531	615,762	2
Net Utility Plant	2,126,421	1,996,651	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	6,757	21,024	10
Special Deposits (134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	23,838	25,458	15
Other Accounts Receivable (143)	13,377	26,424	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	3,657	3,677	18
Plant Materials and Operating Supplies (154)	17,716	21,120	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)		0	24
Accrued Utility Revenues (173)		0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	65,345	97,703	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	397	530	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	397	530	
Total Assets and Other Debits	2,192,163	2,094,884	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	724,236	724,236	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,134,526	964,612	35
Total Proprietary Capital	1,858,762	1,688,848	
LONG-TERM DEBT			
Bonds (221)	135,882	175,111	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	135,882	175,111	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	5,246	4,418	40
Payables to Municipality (233)	54,119	74,220	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	1,143	1,202	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	11,409	17,407	46
Total Current and Accrued Liabilities	71,917	97,247	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)		0	48
Other Deferred Credits (253)	121,132	129,208	49
Total Deferred Credits	121,132	129,208	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)	4,470	4,470	53
Total Operating Reserves	4,470	4,470	
Total Liabilities and Other Credits	2,192,163	2,094,884	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,612,413	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,321,103	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,468,889	0	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)	1,960				7
Total Utility Plant	2,791,952	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	414,022	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	251,509	0	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)	0				12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	665,531	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)	0				17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,126,421	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	383,856				383,856	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,756				27,756	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,472				2,472	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	30,228	0	0	0	30,228	16
Debits during year						17
Book cost of plant retired	62				62	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	62	0	0	0	62	25
Balance end of year (111.1)	414,022	0	0	0	414,022	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	231,968				231,968	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	19,541				19,541	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	19,541	0	0	0	19,541	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	251,509	0	0	0	251,509	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>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.</p> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	17,716	21,120	2
Sewer utility (154)		0	3
Heating utility (154)			4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)			8
Total Materials and Supplies	17,716	21,120	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE		132	397	1
Total			397	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	724,236	1
Changes during year (explain):		
NONE		2
Balance end of year	724,236	

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%	90,932	1
GENERAL OBLIGATION NOTES 2002	07/30/2002	01/31/2013	4.80%	44,950	2
Total Bonds (Account 221):				135,882	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	2,224	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Joint meter expenses from sewer transferred to payables (233)	3,657	5
County, state, local tax transferred to payables (233)	27,484	6
Total Accruals and other credits	33,365	
Taxes paid during year:		
County, state and local taxes	27,484	7
Social Security taxes	2,063	8
PSC Remainder Assessment	161	9
Other (explain):		
Joint Meter expenses charged to sewer utility	3,657	10
Total payments and other debits	33,365	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
GO NOTES	1,202	6,459	6,518	1,143	1
Subtotal	1,202	6,459	6,518	1,143	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,202	6,459	6,518	1,143	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	23,838	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	23,838	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
KING & NORTH STREET SPECIAL ASSESSMENT	13,377	14
Total (Acct. 143):	13,377	
Receivables from Municipality (145):		
RECEIVABLE FROM SEWER UTILITY	3,657	15
Total (Acct. 145):	3,657	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

	Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):		0
Payables to Municipality (233):		
PROPERTY TAXES ETC		54,119 * 22
Total (Acct. 233):		54,119
Other Deferred Credits (253):		
Regulatory Liability		121,132 23
NONE		24
Total (Acct. 253):		121,132

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Account 233 - Payables to Municipalities

This account consists of two years worth of taxes that the Green Lake Water Utility owes to the City of Green Lake. There is not enough money to pay all the expenses.

Account 143 - Receivable from Sewer Utility

This amount of \$3,657 is what the City Auditors set up at year end for water meter expenses charges to Sewer Utility. Because of time limitations the Sewer Utility pays this in the following year from when due.

Account 143 - King & North Street Special Assessment

This is the amount of deferred special assessments for properties along King and North Streets which are still in the Town of Brooklyn. Properties will benefit from the improvements and will be required to pay when property is annexed to the City.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,320,321	0	0	0	1,320,321	1
Materials and Supplies	19,418	0	0	0	19,418	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	398,939	0	0	0	398,939	4
Customer Advances for Construction					0	5
Regulatory Liability	125,170	0	0	0	125,170	6
NONE					0	7
Average Net Rate Base	815,630	0	0	0	815,630	
Net Operating Income	11,666	0	0	0	11,666	8
Net Operating Income as a percent of						
Average Net Rate Base	1.43%	N/A	N/A	N/A	1.43%	

**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	129,208	0	0	0	129,208	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	8,076	0	0	0	8,076	3
Other (specify):					0	4
Balance End of Year	121,132	0	0	0	121,132	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

There were no major acquisitions other than accepting the water system mains, hydrants, etc. for the Maplewood at Green Lake Subdivision.

2. Leaseholder changes.

None

3. Extensions of service.

The Water Utility accepted the water services for the Maplewood at Green Lake Subdivision which serves 29 lots off of South Lawson Drive.

4. Estimated changes in revenues due to rate changes.

We are in the process of making application for a full rate increase due to the fact that there are improvements that are needed in the Water Utility of which there are no funds to pay for them.

5. Obligations incurred or assumed, excluding commercial paper.

None for 2008

6. Formal proceedings with the Public Service Commission.

None in 2008

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	170,716	174,373	1
Total Sales of Water	170,716	174,373	
Other Operating Revenues			
Forfeited Discounts (470)	384	223	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	1,565	8,391	5
Total Other Operating Revenues	1,949	8,614	
Total Operating Revenues	172,665	182,987	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	67,761	39,552	6
General Operating Expenses (680-691)	35,641	33,751	7
Total Operation and Maintenance Expenses	103,402	73,303	
Other Operating Expenses			
Depreciation Expense (403)	27,756	27,250	8
Amortization Expense (404-407)	132	132	* 9
Taxes (408)	29,709	31,014	10
Total Other Operating Expenses	57,597	58,396	
Total Operating Expenses	160,999	131,699	
NET OPERATING INCOME	11,666	51,288	

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

This is for Account 404 - N/A

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	657	20,855	60,083	5
Commercial (461.2)	107	19,243	34,886	6
Industrial (461.3)	9	920	1,930	7
Public Authority (461.4)	13	1,688	3,857	8
Total Metered Sales to General Customers (461)	786	42,706	100,756	
Private Fire Protection Service (462)	3		648	9
Public Fire Protection Service (463)	1		65,803	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	13	1,881	3,509	13
Total Sales of Water	803	44,587	170,716	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	1
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	65,803	3
NONE		4
Total Public Fire Protection Service (463)	65,803	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	384	6
Other (specify):		
Total Forfeited Discounts (470)	384	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
INTEREST RECEIVED ON SPECIAL ASSESSMENTS	239	9
MISCELLANEOUS (RECONNECTS, METER RENTALS, ETC)	541	10
Return on net investment in meters charged to sewer department	785	11
Other (specify):		
Total Other Water Revenues (474)	1,565	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	18,212	21,425	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	8,246	8,562	3
Chemicals (630)	3,557	1,715	4
Supplies and Expenses (640)	4,244	(770) *	5
Repairs of Water Plant (650)	31,524	7,935	6
Transportation Expenses (660)	1,978	685	7
Total Plant Operation and Maintenance Expenses	67,761	39,552	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	13,982	13,556	8
Office Supplies and Expenses (681)	3,529	3,480	9
Outside Services Employed (682)	4,834	4,233	10
Insurance Expense (684)	1,635	0	11
Employees Pensions and Benefits (686)	11,188	11,694	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	473	788	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	35,641	33,751	
Total Operation and Maintenance Expenses	103,402	73,303	

WATER OPERATION & MAINTENANCE EXPENSES

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

In 2007 there ended up anegative balance for Supplies & Expenses due to having to adjust "Materials & Supplies Inventory" to actual.

Account 650 - Repairs of Water Plant

Added exepenses in 2008 are: 1. \$6,000 to exercise valves in 2007 was paid out of Water Utility in 2008; 2. \$2,548 was charged to Water Utility for a portion of the construction of the Public Works Building that is being used for Water Utility; 3. \$3,714 was paid for exercising system valves and maintenance of the valves; 4. \$6,338 was paid out for water main breaks during the year.

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		27,484	28,448	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		399	435	2
Net property tax equivalent		27,085	28,013	
Social Security		2,463	2,812	3
PSC Remainder Assessment		161	189	4
Other (specify): NONE			0	5
Total tax expense		29,709	31,014	

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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.145420				3
County tax rate	mills		4.283257				4
Local tax rate	mills		4.365067				5
School tax rate	mills		3.984865				6
Voc. school tax rate	mills		1.150608				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		13.929217				10
Less: state credit	mills		0.804360				11
Net tax rate	mills		13.124857				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.365067				14
Combined School Tax Rate	mills		5.135473				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		9.500540				17
Total Tax Rate	mills		13.929217				18
Ratio of Local and School Tax to Total	dec.		0.682058				19
Total tax net of state credit	mills		13.124857				20
Net Local and School Tax Rate	mills		8.951919				21
Utility Plant, Jan. 1	\$	2,612,413	2,612,413				22
Materials & Supplies	\$	21,120	21,120				23
Subtotal	\$	2,633,533	2,633,533				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,633,533	2,633,533				26
Assessment Ratio	dec.		1.165800				27
Assessed Value	\$	3,070,173	3,070,173				28
Net Local & School Rate	mills		8.951919				29
Tax Equiv. Computed for Current Year	\$	27,484	27,484				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	27,484					32 33
Tax equiv. for current year (see note 6)	\$	27,484					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	259				259	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	259	0	0	0	259	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	43,655				43,655	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	43,655	0	0	0	43,655	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	26,491				26,491	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	58,187				58,187	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,518				2,518	16
Total Pumping Plant	87,196	0	0	0	87,196	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	5,448				5,448	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	5,448	0	0	0	5,448	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	20				20	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	162,562				162,562	24
Transmission and Distribution Mains (343)	701,068				701,068	25
Services (345)	96,899				96,899	26
Meters (346)	81,619	1,626	62		83,183	27
Hydrants (348)	101,879				101,879	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,144,047	1,626	62	0	1,145,611	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)	11,447				11,447	33
Transportation Equipment (392)	14,839				14,839	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)	12,648				12,648	41
Total General Plant	38,934	0	0	0	38,934	
Total utility plant in service directly assignable	1,319,539	1,626	62	0	1,321,103	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,319,539	1,626	62	0	1,321,103	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	257,960				257,960	24
Transmission and Distribution Mains (343)	782,381	137,743			920,124	25
Services (345)	127,050	19,111			146,161	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	125,483	19,161			144,644	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,292,874	176,015	0	0	1,468,889	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,292,874	176,015	0	0	1,468,889	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,292,874	176,015	0	0	1,468,889	

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			3,640	3,640	1
February			3,353	3,353	2
March			3,123	3,123	3
April			3,236	3,236	4
May			4,571	4,571	5
June			5,369	5,369	6
July			5,977	5,977	7
August			6,536	6,536	8
September			4,787	4,787	9
October			3,958	3,958	10
November			3,220	3,220	11
December			3,327	3,327	12
Total annual pumpage	0	0	51,097	51,097	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	51,097	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	51,097	3
Less: Gallons (000's) sold:	44,587	4
Gallons (000's) entering distribution system but not sold:	6,510	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:		7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	0	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	140	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	6,370	17
Subtotal of Estimated Losses:	6,510	18
Percentage of water entering distribution system sold:	87%	19
Percentage of unaccounted for water:	12%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	396	22
Date of maximum: 06/15/2008		23
Cause of maximum: Only 25 thousand gallons were pumped the day before, which may account for the larger amount being pumped. Also, just days before this maximum, the city experienced major flooding. Extra water may have been used by residents for clean up.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	25
Date of minimum: 11/29/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	74,364	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	2	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,100	35
Outside municipality?		36

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	1
COMMERICAL AVENUE	2	400	12	500,000	Yes	2

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
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER 2			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
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
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			11
Filters, type (gravity, pressure, other, none)	NONE			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			13
Is a corrosion control chemical used (yes, no)?	N			14
Is water fluoridated (yes, no)?	N			15
				16
Footnotes				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	369				369	1
P	D	4.000	180				180	2
M	D	6.000	32,128				32,128	3
M	S	6.000	120				120	4
P	D	6.000	3,014	1,120			4,134	5
M	D	8.000	12,809				12,809	6
M	S	8.000	80				80	7
P	D	8.000	5,322				5,322	8
M	D	10.000	3,566				3,566	9
P	D	10.000	143				143	10
M	D	12.000	11,152				11,152	11
M	T	12.000	413				413	12
P	D	12.000	5,631	2,908			8,539	13
Total Within Municipality			74,927	4,028	0	0	78,955	
Total Utility			74,927	4,028	0	0	78,955	

WATER MAINS

Water Mains (Page W-19)

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

The Maplewood at Green Lake Subdivision was added to the Water Utility for mains etc. The developer paid for all additions.

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				535	7	1
P	1.000	38				38		2
M	1.000	138	29			167	72	3
M	1.250	21				21		4
P	1.500	1				1		5
M	1.500	8				8		6
P	2.000	1				1		7
M	2.000	16				16		8
M	3.000	2				2		9
M	6.000	3				3		10
P	6.000	1				1		11
M	8.000	1				1		12
Total Utility		765	29	0	0	794	79	

WATER SERVICES

Water Services (Page W-20)

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

The Maplewood at Green Lake Subdivision was added to the Water Utility System. The developer paid for all additions to the Water Utility.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	767	24			791	0	1
1.000	49				49	0	2
1.500	17	1	1		17	0	3
2.000	19				19	0	4
3.000	2				2	0	5
4.000	1				1	0	6
Total:	855	25	1	0	879	0	

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	627	68	5	5	5	81	791	1
1.000	24	13	3	2	3	4	49	2
1.500	2	13	0	0	1	1	17	3
2.000	1	10	2	2	3	1	19	4
3.000	0	2	0	0	0	0	2	5
4.000	0	0	0	1	0	0	1	6
Total:	654	106	10	10	12	87	879	

METERS

Meters (Page W-21)

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

The Water Utility did not test any meters in 2008. In 2008, when meters were pulled they were replaced instead of being tested and put back in service.

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

In 2008, the Water Utility replaced meters rather than test them. The Water Utility does not have enough capital to purchase large numbers of meters for replacement.

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

A 2 inch meter was put in service for a waterfall in the Maplewood at Green Lake Subdivision.

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	138	9		13	160	* 2
Total Fire Hydrants	138	9	0	13	160	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	33
Number of distribution system valves end of year:	232
Number of distribution valves operated during year:	191

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

There was an actual inventory taken of the hydrants on the system for this year. There were 160 counted. In 2007 we reported a total of 138. There were 9 hydrants added from the Maplewood at Green Lake Subdivision. We were still short by 13 hydrants.

Explain all reported Adjustments.

There was an actual inventory taken of the ydrants on the system for this year. There were 160 counted. In 2007 we reported a total of 138. There were 9 hydrants added fromt he Maplewood at Green Lake Subdivision. We were still short by 13 hydrants.
