



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, 2009

**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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
WATER OPERATING SECTION	
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
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22

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: BARBARA L DUGENSKA**Title:** CLERK-TREASURER**Office Address:**534 MILL STREET
P.O. BOX 216
GREEN LAKE, WI 54941**Telephone:** (920) 294 - 6912**Fax Number:** (920) 294 - 0989**Email Address:** bdugenske@ci.greenlake.wi.gov

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

Name: ROBIN WALLENFANG**Title:** COUNCIL PRESIDENT**Office Address:**540 NORTH STREET
GREEN LAKE, WI 54941**Telephone:** (920) 294 - 6722**Fax Number:** (920) 294 - 3365**Email Address:** robin.wallenfang@cityofgreenlake.com

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 & COMPANY6314 ODANA RD
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**Email Address:** kkrysinski@johnsonblock.com**Date of most recent audit report:** 12/31/2009**Period covered by most recent audit:** 1/1/2009 TO 12/31/2009

IDENTIFICATION AND OWNERSHIP

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:

MR THOMAS JONES, COMMITTEE MEMBER

MRS DONNA R MOORE, COMMITTEE MEMBER

MR JOSEPH PARISE, COMMITTEE MEMBER

MR DANIEL PRISKE, COMMITTEE MEMBER

MS MARY ROWLEY, 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)	169,602	172,665	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	127,392	103,402	2
Depreciation Expense (403)	27,790	27,756	3
Amortization Expense (404-407)	132	132	4
Taxes (408)	34,719	29,709	5
Total Operating Expenses	190,033	160,999	
Net Operating Income	(20,431)	11,666	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(20,431)	11,666	
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)	16	157	10
Miscellaneous Nonoperating Income (421)	171,674	176,015	11
Total Other Income	171,690	176,172	
Total Income	151,259	187,838	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,074)	(8,076)	12
Other Income Deductions (426)	21,812	19,541	13
Total Miscellaneous Income Deductions	13,738	11,465	
Income Before Interest Charges	137,521	176,373	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	4,071	6,459	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	4,071	6,459	
Net Income	133,450	169,914	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,134,526	964,612	20
Balance Transferred from Income (433)	133,450	169,914	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)	1,267,976	1,134,526	

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	169,602	0	169,602	1
Total (Acct. 400):	169,602	0	169,602	
Operation and Maintenance Expense (401-402):				
Derived	127,392	0	127,392	2
Total (Acct. 401-402):	127,392	0	127,392	
Depreciation Expense (403):				
Derived	27,790	0	27,790	3
Total (Acct. 403):	27,790	0	27,790	
Amortization Expense (404-407):				
Derived	132	0	132	4
Total (Acct. 404-407):	132	0	132	
Taxes (408):				
Derived	34,719	0	34,719	5
Total (Acct. 408):	34,719	0	34,719	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(20,431)	0	(20,431)	
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		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	16		16	11
Total (Acct. 419):	16	0	16	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
CONTRIBUTED PLANT - MAINS, SERVICES, HYDRANTS		171,674	171,674	13
Total (Acct. 421):	0	171,674	171,674	
TOTAL OTHER INCOME:	16	171,674	171,690	

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	(8,074)	0	(8,074)	14
NONE			0	15
Total (Acct. 425):	(8,074)	0	(8,074)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	21,812	21,812	16
NONE			0	17
Total (Acct. 426):	0	21,812	21,812	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,074)	21,812	13,738	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	4,071	0	4,071	18
Total (Acct. 427):	4,071	0	4,071	
Amortization of Debt Discount and Expense (428):				
NONE	0		0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE	0		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		0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	4,071	0	4,071	
NET INCOME:	(16,412)	149,862	133,450	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	13,440	1,121,086	1,134,526	24
Total (Acct. 216):	13,440	1,121,086	1,134,526	
Balance Transferred from Income (433):				
Derived	(16,412)	149,862	133,450	25
Total (Acct. 433):	(16,412)	149,862	133,450	
Miscellaneous Credits to Surplus (434):				
NONE	0		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		0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	0		0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE	0		0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(2,972)	1,270,948	1,267,976	

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	169,602	0	0	0	169,602	1
Less: interdepartmental sales	2,098		0	0	2,098	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:						
CAPITAL CONTRIBUTIONS	171,674				171,674	6
Revenues subject to Wisconsin Remainder Assessment	339,178	0	0	0	339,178	

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	1.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	2,964,308	2,791,952	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	714,939	665,531	2
Net Utility Plant	2,249,369	2,126,421	
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)	2,089	6,757	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)	22,029	23,838	15
Other Accounts Receivable (143)	13,377	13,377	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	3,634	3,657	18
Plant Materials and Operating Supplies (154)	20,286	17,716	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	61,415	65,345	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	265	397	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	265	397	
Total Assets and Other Debits	2,311,049	2,192,163	

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)	1,267,976	1,134,526	35
Total Proprietary Capital	1,992,212	1,858,762	
LONG-TERM DEBT			
Bonds (221)	101,873	135,882	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	101,873	135,882	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	4,673	5,246	40
Payables to Municipality (233)	82,910	54,119	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	793	1,143	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	11,060	11,409	46
Total Current and Accrued Liabilities	99,436	71,917	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0		48
Other Deferred Credits (253)	113,058	121,132	49
Total Deferred Credits	113,058	121,132	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		50
Injuries and Damages Reserve (262)	0		51
Pensions and Benefits Reserve (263)	0		52
Miscellaneous Operating Reserves (265)	4,470	4,470	53
Total Operating Reserves	4,470	4,470	
Total Liabilities and Other Credits	2,311,049	2,192,163	

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	2,791,952	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)	1,321,785	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,640,563	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	2,964,308	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)	441,618	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	273,321	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)					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	714,939	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)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	2,249,369	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)	414,022				414,022	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,790				27,790	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,506				2,506	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	30,296	0	0	0	30,296	16
Debits during year						17
Book cost of plant retired	2,700				2,700	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,700	0	0	0	2,700	25
Balance end of year (111.1)	441,618	0	0	0	441,618	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)	251,509				251,509	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	21,812				21,812	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	21,812	0	0	0	21,812	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)	273,321	0	0	0	273,321	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
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	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	20,286	17,716	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	20,286	17,716	

**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	265	1
Total			265	
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):		
Balance end of year	724,236	2

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%	65,913	1
GENERAL OBLIGATION NOTES 2002	07/30/2002	01/31/2013	4.80%	35,960	2
Total Bonds (Account 221):				101,873	

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	3,077	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
County, State, Local tax transferred to payables (233)	31,642	5
Joint Meter expenses charged to sewer utility	468	6
Total Accruals and other credits	35,187	
Taxes paid during year:		
County, state and local taxes	31,642	7
Social Security taxes	3,290	8
PSC Remainder Assessment	255	9
Other (explain):		
NONE		10
Total payments and other debits	35,187	
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	1,143	4,071	4,421	793	1
Subtotal	1,143	4,071	4,421	793	
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	1,143	4,071	4,421	793	

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	22,029	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	22,029	
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	3,634	15
Total (Acct. 145):	3,634	
Prepayments (165):		
NONE	0	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	0	17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	21
Total (Acct. 186):	0	
Payables to Municipality (233):		
PROPERTY TAXES, OPERATING CASH	82,910	22
Total (Acct. 233):	82,910	
Other Deferred Credits (253):		
Regulatory Liability	113,058	23
NONE		24
Total (Acct. 253):	113,058	

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.

The amount of \$3,634 for "Receivable from Sewer Utility" is for joint meter expenses as determined by City Auditor.

The amount of \$82,910 for "Payables to Municipality" is for at least two years worth of property equivalent taxes that the Water Utility owes to the General Fund. It also includes funds that the Water Utility borrowed from the City General Fund for monthly operating (cash flow) funds.

The amount of \$13,377 for "King & North Street Special Assessment" is for 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)	1,321,444	0	0	0	1,321,444	1
Materials and Supplies	19,001	0	0	0	19,001	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	427,820	0	0	0	427,820	4
Customer Advances for Construction					0	5
Regulatory Liability	117,095	0	0	0	117,095	6
NONE					0	7
Average Net Rate Base	795,530	0	0	0	795,530	
Net Operating Income	(20,431)	0	0	0	(20,431)	8
Net Operating Income as a percent of						
Average Net Rate Base	-2.57%	N/A	N/A	N/A	-2.57%	

**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	121,132	0	0	0	121,132	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	8,074	0	0	0	8,074	3
Other (specify):						
NONE					0	4
Balance End of Year	113,058	0	0	0	113,058	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

There were no major acquisitions in 2009.

2. Leaseholder changes.

There are no leaseholder changes.

3. Extensions of service.

There was one minor extension of service for the Green Lake County Justice Center.

4. Estimated changes in revenues due to rate changes.

Public Service Commission authorized a Simplified Rate Case, which raised the rates by 3.8 percent.

5. Obligations incurred or assumed, excluding commercial paper.

There were no new obligations.

6. Formal proceedings with the Public Service Commission.

There were no formal proceedings with the Public Service Commission in 2009. Public Service Commission did approve a Simplified Rate Increase for the Water Utility.

7. Any additional matters.

None.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	168,267	170,716	1
Total Sales of Water	168,267	170,716	
Other Operating Revenues			
Forfeited Discounts (470)	238	384	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	1,097	1,565	5
Total Other Operating Revenues	1,335	1,949	
Total Operating Revenues	169,602	172,665	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	85,218	67,761	6
General Operating Expenses (680-691)	42,174	35,641	7
Total Operation and Maintenance Expenses	127,392	103,402	
Other Operating Expenses			
Depreciation Expense (403)	27,790	27,756	8
Amortization Expense (404-407)	132	132	9
Taxes (408)	34,719	29,709	10
Total Other Operating Expenses	62,641	57,597	
Total Operating Expenses	190,033	160,999	
NET OPERATING INCOME	(20,431)	11,666	

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)	669	21,712	61,486	5
Commercial (461.2)	106	15,774	32,432	6
Industrial (461.3)	9	603	1,514	7
Public Authority (461.4)	13	1,555	3,661	8
Total Metered Sales to General Customers (461)	797	39,644	99,093	
Private Fire Protection Service (462)	3		648	9
Public Fire Protection Service (463)	1		66,428	10
Other Water Sales (465)		0		11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	13	700	2,098	13
Total Sales of Water	814	40,344	168,267	

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)	
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)	66,428	3
NONE		4
Total Public Fire Protection Service (463)	66,428	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	238	6
Other (specify):		
Total Forfeited Discounts (470)	238	
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):		
MISCELLANEOUS (RECONNECTS, METER RENTALS, ETC)	437	9
Return on net investment in meters charged to sewer department	660	10
Other (specify):		
Total Other Water Revenues (474)	1,097	

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)	29,325	18,212	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	8,277	8,246	3
Chemicals (630)	5,867	3,557	4
Supplies and Expenses (640)	2,550	4,244	5
Repairs of Water Plant (650)	37,250	31,524	6
Transportation Expenses (660)	1,949	1,978	7
Total Plant Operation and Maintenance Expenses	85,218	67,761	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	13,762	13,982	8
Office Supplies and Expenses (681)	4,201	3,529	9
Outside Services Employed (682)	6,032	4,834	10
Insurance Expense (684)	1,893	1,635	11
Employees Pensions and Benefits (686)	15,254	11,188	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	1,032	473	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	42,174	35,641	
Total Operation and Maintenance Expenses	127,392	103,402	

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 630 "Chemicals" - Additional chemicals have been added to the water treatment process to deal with lead and copper issues. Also, there has been a price increase in the chemicals purchased.

Account 686 "Employees Pensions and Benefits" increase due to increase in wages paid.

Account 600 "Salaries and Wages" increase due to salary adjustments and the number of hours spent in the Water Utility by Public Works Employees instead of other departments.

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		31,642	27,484	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		468	399	2
Net property tax equivalent		31,174	27,085	
Social Security		3,290	2,463	3
PSC Remainder Assessment		255	161	4
Other (specify): NONE			0	5
Total tax expense		34,719	29,709	

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		0.167777				3
County tax rate	mills		5.083183				4
Local tax rate	mills		5.024750				5
School tax rate	mills		4.790906				6
Voc. school tax rate	mills		1.369928				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		16.436544				10
Less: state credit	mills		0.728409				11
Net tax rate	mills		15.708135				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.024750				14
Combined School Tax Rate	mills		6.160834				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		11.185584				17
Total Tax Rate	mills		16.436544				18
Ratio of Local and School Tax to Total	dec.		0.680531				19
Total tax net of state credit	mills		15.708135				20
Net Local and School Tax Rate	mills		10.689879				21
Utility Plant, Jan. 1	\$	2,791,952	2,791,952				22
Materials & Supplies	\$	17,716	17,716				23
Subtotal	\$	2,809,668	2,809,668				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,809,668	2,809,668				26
Assessment Ratio	dec.		1.053500				27
Assessed Value	\$	2,959,985	2,959,985				28
Net Local & School Rate	mills		10.689879				29
Tax Equiv. Computed for Current Year	\$	31,642	31,642				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	31,642					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)	83,183	3,382	2,700		83,865	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	1,145,611	3,382	2,700	0	1,146,293	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	11,447				11,447	33
Transportation Equipment (392)	14,839				14,839	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	12,648				12,648	41
Total General Plant	38,934	0	0	0	38,934	
Total utility plant in service directly assignable	1,321,103	3,382	2,700	0	1,321,785	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,321,103	3,382	2,700	0	1,321,785	

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)	920,124	125,520			1,045,644	25
Services (345)	146,161	15,554			161,715	26
Meters (346)	0				0	27
Hydrants (348)	144,644	30,600			175,244	28

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						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,468,889	171,674	0	0	1,640,563	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,468,889	171,674	0	0	1,640,563	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,468,889	171,674	0	0	1,640,563	

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			3,659	3,659	1
February			2,715	2,715	2
March			4,936	4,936	3
April			3,113	3,113	4
May			4,818	4,818	5
June			4,977	4,977	6
July			6,919	6,919	7
August			5,957	5,957	8
September			5,529	5,529	9
October			3,800	3,800	10
November			3,227	3,227	11
December			3,582	3,582	12
Total annual pumpage	0	0	53,232	53,232	

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):	53,232	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	53,232	3
Less: Gallons (000's) sold:	40,344	4
Gallons (000's) entering distribution system but not sold:	12,888	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	650	7
Gallons (000's) used for fire protection:	0	8
Gallons (000's) used to prevent freezing of distribution system:	0	9
Gallons (000's) used for other system uses:	137	10
Subtotal Estimated Usage:	787	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	2,322	13
Gallons (000's) lost due to service leaks or breaks:	0	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	9,779	17
Subtotal of Estimated Losses:	12,101	18
Percentage of water entering distribution system sold:	76%	19
Percentage of unaccounted for water:	18%	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.)	397	22
Date of maximum: 12/14/2009		23
Cause of maximum: Water Main Break		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	25
Date of minimum: 03/24/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	79,673	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:	3	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?	0	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				24
Type				25
Horsepower				26
Footnotes				27
				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	4,134				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	3,072			8,394	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	8,539				8,539	13
Total Within Municipality			78,955	3,072	0	0	82,027	
Total Utility			78,955	3,072	0	0	82,027	

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.

Addition of mains is for Green Lake County Justice Center. Installation of the mains was paid for by Green Lake County (customer).

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	167				167	71	3
M	1.250	21				21		4
P	1.500	1				1		5
M	1.500	8				8		6
P	2.000	1	1			2		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		794	1	0	0	795	78	

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.

There was one service added for the Green Lake County Justice Center. The services was paid for by Green Lake County (customer).

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	791	18	18	(20)	771	0	1
1.000	49	4		2	55	0	2
1.500	17			2	19	0	3
2.000	19	1		1	21	0	4
3.000	2				2	0	5
4.000	1				1	0	6
Total:	879	23	18	(15)	869	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	639	60	4	6	5	57	771	1
1.000	26	15	3	2	3	6	55	2
1.500	2	14	0	2	1	0	19	3
2.000	1	9	2	5	3	1	21	4
3.000	0	2	0	0	0	0	2	5
4.000	0	0	0	1	0	0	1	6
Total:	668	100	9	16	12	64	869	

METERS

Meters (Page W-21)

Explain all reported adjustments.

The adjustments reported in column e are due to a physical count of all meters in service and in stock at year end 2009, rather than taking the total meters off of the computer reports.

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

Instead of removing, testing, and placing the meters back into service we are just replacing the old meters. We no longer can get replacement parts for the old meters. Therefore, it does not pay to put them back into service. We are trying to just replace all the old meters that should be scheduled for testing.

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

The smaller meters are so old that we want to just replace them rather than test them and put them back into service.

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	160	9			169	2
Total Fire Hydrants	160	9	0	0	169	
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:	170	*
Number of distribution system valves end of year:	247	
Number of distribution valves operated during year:	20	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

82% of the valves were exercised in 2008. Valves exercised in 2009 were due to water main breaks. The valves should be scheduled to be exercised in 2010.
