



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF MILTON MUNICIPAL WATER UTILITY

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Principal Office: 430 E HIGH STREET, SUITE #3  
MILTON, WI 53563

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For the Year Ended: DECEMBER 31, 2007

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** CITY OF MILTON MUNICIPAL WATER UTILITY

**Utility Address:** 430 E HIGH STREET, SUITE #3  
MILTON, WI 53563

**When was utility organized?** 12/31/1923

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS NANCY ZASTROW

**Title:** CLERK/TREASURER

**Office Address:**

430 E HIGH STREET  
MILTON, WI 53563

**Telephone:** (608) 868 - 6900 EXT

**Fax Number:** (608) 868 - 6927 EXT

**E-mail Address:** miltoncityhall@charter.net

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

**Name:** MONICA MULROONEY

**Title:** CPA

**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

99 MILWAUKEE STREET  
P.O. BOX 1508  
LA CROSSE, WI 54602

**Telephone:** (608) 784 - 7737 EXT 202

**Fax Number:** (608) 785 - 2140

**E-mail Address:** mmulrooney@habco.com

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

**Name:** MR TOM CHESMORE

**Title:** COUNCIL PRESIDENT

**Office Address:**

430 E HIGH ST  
MILTON, WI 53563

**Telephone:** (608) 868 - 6900

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MONICA MULROONEY

**Title:** CPA

**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP  
99 MILWAUKEE STREET  
P.O. BOX 1508  
LA CROSSE, WI 54602

**Telephone:** (608) 784 - 7737 EXT 202

**Fax Number:** (608) 785 - 2140

**E-mail Address:** mmulrooney@habco.com

**Date of most recent audit report:** 3/31/2008

**Period covered by most recent audit:** 12/31/2007

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

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**Name:** MR HOWARD ROBINSON

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**  
430 E HIGH STREET  
MILTON, WI 53563

**Telephone:** (608) 868 - 6914

**Fax Number:** (608) 868 - 6927

**E-mail Address:** HROBINSON@CI.MILTON.WI.US

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**Name of utility commission/committee:** CITY OF MILTON PUBLIC WORKS COMMITTEE

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

- MR NATHAN BRUCE, MAYOR
  - MR TOM CHESMORE, ALDERPERSON
  - MR BILL LIPKE, ALDERPERSON
  - MR BRUCE LIPPINCOTT, ALDERPERSON
  - MS SHARON ROZELLE, ALDERPERSON
  - MR DAVID SCHUMACHER, ALDERPERSON
  - MS MAXINE STRIEGL, ALDERPERSON
- 

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

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

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	879,155	617,592	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	342,910	304,397	2
Depreciation Expense (403)	110,034	96,157	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	127,478	114,397	5
<b>Total Operating Expenses</b>	<b>580,422</b>	<b>514,951</b>	
<b>Net Operating Income</b>	<b>298,733</b>	<b>102,641</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>298,733</b>	<b>102,641</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	34,885	75,641	10
Miscellaneous Nonoperating Income (421)	505,805	846,934	11
<b>Total Other Income</b>	<b>540,690</b>	<b>922,575</b>	
<b>Total Income</b>	<b>839,423</b>	<b>1,025,216</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(26,381)	(26,381)	12
Other Income Deductions (426)	15,427	26,017	13
<b>Total Miscellaneous Income Deductions</b>	<b>(10,954)</b>	<b>(364)</b>	
<b>Income Before Interest Charges</b>	<b>850,377</b>	<b>1,025,580</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	67,746	75,261	14
Amortization of Debt Discount and Expense (428)	10,397	10,397	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
<b>Total Interest Charges</b>	<b>78,143</b>	<b>85,658</b>	
<b>Net Income</b>	<b>772,234</b>	<b>939,922</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,369,927	3,430,005	20
Balance Transferred from Income (433)	772,234	939,922	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,142,161</b>	<b>4,369,927</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	879,155		879,155	1
<b>Total (Acct. 400):</b>	<b>879,155</b>	<b>0</b>	<b>879,155</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	342,910		342,910	2
<b>Total (Acct. 401-402):</b>	<b>342,910</b>	<b>0</b>	<b>342,910</b>	
<b>Depreciation Expense (403):</b>				
Derived	110,034		110,034	3
<b>Total (Acct. 403):</b>	<b>110,034</b>	<b>0</b>	<b>110,034</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	127,478		127,478	5
<b>Total (Acct. 408):</b>	<b>127,478</b>	<b>0</b>	<b>127,478</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>298,733</b>	<b>0</b>	<b>298,733</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON INVESTMENTS	34,885	0	34,885 11
<b>Total (Acct. 419):</b>	<b>34,885</b>	<b>0</b>	<b>34,885</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 12
CONTRIBUTIONS MUNICIPALITY	505,805	0	505,805 13
<b>Total (Acct. 421):</b>	<b>505,805</b>	<b>0</b>	<b>505,805</b>
<b>TOTAL OTHER INCOME:</b>	<b>540,690</b>	<b>0</b>	<b>540,690</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(26,381)		(26,381) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(26,381)</b>	<b>0</b>	<b>(26,381)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		15,427	15,427 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>15,427</b>	<b>15,427</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(26,381)</b>	<b>15,427</b>	<b>(10,954)</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	67,746		67,746 18
<b>Total (Acct. 427):</b>	<b>67,746</b>	<b>0</b>	<b>67,746</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZE BOND DISCOUNT	10,397		10,397 19
<b>Total (Acct. 428):</b>	<b>10,397</b>	<b>0</b>	<b>10,397</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0	0	0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0	0	0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>78,143</b>	<b>0</b>	<b>78,143</b>
<b>NET INCOME:</b>	<b>787,661</b>	<b>(15,427)</b>	<b>772,234</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,109,790	2,260,137	4,369,927 24
<b>Total (Acct. 216):</b>	<b>2,109,790</b>	<b>2,260,137</b>	<b>4,369,927</b>
<b>Balance Transferred from Income (433):</b>			
Derived	787,661	(15,427)	772,234 25
<b>Total (Acct. 433):</b>	<b>787,661</b>	<b>(15,427)</b>	<b>772,234</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,897,451</b>	<b>2,244,710</b>	<b>5,142,161</b>

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

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

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	879,155	0	0	0	<b>879,155</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>879,155</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>879,155</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	123,020		123,020	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	8,276		8,276	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>131,296</b>	<b>0</b>	<b>131,296</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	4.5	1
Electric		2
Gas		3
Sewer	3.5	4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	8,663,407	8,336,344	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,599,793	1,694,956	2
<b>Net Utility Plant</b>	<b>7,063,614</b>	<b>6,641,388</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	451,541	451,585	7
<b>Total Other Property and Investments</b>	<b>451,541</b>	<b>451,585</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	372,705	163,798	8
Temporary Cash Investments (132)	316,208	636,240	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	51,562	105,901	11
Other Accounts Receivable (143)	46,961	20,570	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	206,463	3,151	14
Materials and Supplies (150)	28,198	23,654	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	2,709	5,750	17
<b>Total Current and Accrued Assets</b>	<b>1,024,806</b>	<b>959,064</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	25,560	35,957	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>25,560</b>	<b>35,957</b>	
<b>Total Assets and Other Debits</b>	<b>8,565,521</b>	<b>8,087,994</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	579,358	579,358	<b>21</b>
Appropriated Earned Surplus (215)	299,325	299,325	<b>22</b>
Unappropriated Earned Surplus (216)	5,142,161	4,369,927	<b>23</b>
<b>Total Proprietary Capital</b>	<b>6,020,844</b>	<b>5,248,610</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,835,000	1,985,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,835,000</b>	<b>1,985,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	6,343	34,196	<b>28</b>
Payables to Municipality (233)	135,000	143,302	<b>29</b>
Customer Deposits (235)		2,535	<b>30</b>
Taxes Accrued (236)	119,510	198,515	<b>31</b>
Interest Accrued (237)	15,966	17,260	<b>32</b>
Other Current and Accrued Liabilities (238)	10,762	10,099	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>287,581</b>	<b>405,907</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)		0	<b>35</b>
Other Deferred Credits (253)	422,096	448,477	<b>36</b>
<b>Total Deferred Credits</b>	<b>422,096</b>	<b>448,477</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)		0	<b>37</b>
Injuries and Damages Reserve (262)		0	<b>38</b>
Pensions and Benefits Reserve (263)		0	<b>39</b>
Miscellaneous Operating Reserves (265)		0	<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>8,565,521</b>	<b>8,087,994</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	8,336,344	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,065,379	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,566,144	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	1,031,884				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>8,663,407</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	955,221	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	644,572	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,599,793</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>7,063,614</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,065,811				<b>1,065,811</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	110,034				<b>110,034</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,583				<b>8,583</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>118,617</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118,617</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	188,546				<b>188,546</b>	<b>18</b>
Cost of removal	40,661				<b>40,661</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>229,207</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>229,207</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>955,221</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>955,221</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	629,145				<b>629,145</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	15,427				<b>15,427</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>15,427</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,427</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>644,572</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>644,572</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	28,198	23,654
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>28,198</b>	<b>23,654</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
BOND LOSS ON REFINANCING	35,957	10397	25,560	1
<b>Total</b>			<u><u>25,560</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	579,358	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>579,358</u></u>	

**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)	
05 REVENUE BONDS	09/01/2005	10/01/2015	3.60%	1,835,000	1
<b>Total Bonds (Account 221):</b>				<b>1,835,000</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
------------------------------------------------------------	------------------------------	------------------------------------	------------------------------	---------------------------------------------

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	198,515	1
<b>Accruals:</b>		
Charged water department expense	116,415	2
Charged electric department expense		3
Charged sewer department expense	3,042	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>119,457</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	187,452	6
Social Security taxes	10,295	7
PSC Remainder Assessment	715	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>198,462</b>	
<b>Balance end of year</b>	<b>119,510</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
MORTGAGE REVENUE BONDS	17,260	67,746	69,040	15,966	1
<b>Subtotal</b>	<b>17,260</b>	<b>67,746</b>	<b>69,040</b>	<b>15,966</b>	
<b>Advances from Municipality (223)</b>					
ADVANCES	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>17,260</b>	<b>67,746</b>	<b>69,040</b>	<b>15,966</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
RESTRICTED CASH	451,541	3
<b>Total (Acct. 125):</b>	<b>451,541</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	50,017	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
MISC. CHARGES	1,545	8
<b>Total (Acct. 142):</b>	<b>51,562</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	46,961	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>46,961</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM MUNI-TAX ROLL	6,463	12
DUE FROM SEWER FUND	200,000	13
<b>Total (Acct. 145):</b>	<b>206,463</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO CAPITAL PROJECTS	135,000	17
<b>Total (Acct. 233):</b>	<b>135,000</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	422,096	18
NONE		19
<b>Total (Acct. 253):</b>	<b>422,096</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	4,990,114	0	0	0	<b>4,990,114</b>	<b>1</b>
Materials and Supplies	25,926	0	0	0	<b>25,926</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,010,516	0	0	0	<b>1,010,516</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	435,286	0	0	0	<b>435,286</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,570,238</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,570,238</b>	
Net Operating Income	298,733	0	0	0	<b>298,733</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.37%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.37%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**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	448,477	0	0	0	448,477	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	26,381	0	0	0	26,381	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>422,096</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>422,096</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account #143 - Done.

Account #145 - Done.

Account #233 - Done.

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### Signature Page (Page ii)

#### General footnotes

To the City Council  
City of Milton  
Milton, Wisconsin

We have compiled the balance sheets of City of Milton Municipal Water Utility as of December 31, 2007 and 2006, and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

La Crosse, Wisconsin  
April 1, 2008

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	840,916	581,512	1
<b>Total Sales of Water</b>	<b>840,916</b>	<b>581,512</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	2,957	3,988	2
Miscellaneous Service Revenues (471)	3,900	6,892	3
Rents from Water Property (472)	17,837	14,876	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	13,545	10,324	6
<b>Total Other Operating Revenues</b>	<b>38,239</b>	<b>36,080</b>	
<b>Total Operating Revenues</b>	<b>879,155</b>	<b>617,592</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	26,740	23,689	7
Pumping Expenses (620-625)	74,792	50,133	8
Water Treatment Expenses (630-635)	44,011	29,952	9
Transmission and Distribution Expenses (640-655)	81,815	71,368	10
Customer Accounts Expenses (901-904)	38,155	42,478	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	77,397	86,777	13
<b>Total Operation and Maintenance Expenses</b>	<b>342,910</b>	<b>304,397</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	110,034	96,157	14
Amortization Expense (404-407)		0	15
Taxes (408)	127,478	114,397	16
<b>Total Other Operating Expenses</b>	<b>237,512</b>	<b>210,554</b>	
<b>Total Operating Expenses</b>	<b>580,422</b>	<b>514,951</b>	
<b>NET OPERATING INCOME</b>	<b>298,733</b>	<b>102,641</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,028	99,225	383,539	4
Commercial	170	20,879	62,061	5
Industrial	25	116,294	134,633	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,223</b>	<b>236,398</b>	<b>580,233</b>	
Private Fire Protection Service (462)	16		3,790	7
Public Fire Protection Service (463)	2,320		231,348	8
Other Sales to Public Authorities (464)	20	11,404	25,545	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 <b>Total Sales of Water</b>	 <b>4,579</b>	 <b>247,802</b>	 <b>840,916</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
------------------------------	----------------------------------	----------------------------------------------	-------------------------

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	231,348	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>231,348</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,957	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,957</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECT FEES, REMOTE METERS, ETC	3,900	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>3,900</b>	
<b>Rents from Water Property (472):</b>		
US CELLULAR TOWER RENT	17,837	8
<b>Total Rents from Water Property (472)</b>	<b>17,837</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	12,576	10
<b>Other (specify):</b>		
MISCELLANEOUS	969	11
<b>Total Other Water Revenues (474)</b>	<b>13,545</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	20,433	17,260	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	6,307	6,429	4
<b>Total Source of Supply Expenses</b>	<b>26,740</b>	<b>23,689</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	72,733	48,161	7
Operation Supplies and Expenses (623)	1,239	1,476	8
Maintenance of Pumping Plant (625)	820	496	9
<b>Total Pumping Expenses</b>	<b>74,792</b>	<b>50,133</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	8,276	9,983	10
Chemicals (631)	27,659	18,038	11
Operation Supplies and Expenses (632)	7,760	1,808	12
Maintenance of Water Treatment Plant (635)	316	123	13
<b>Total Water Treatment Expenses</b>	<b>44,011</b>	<b>29,952</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	55,033	43,548	14
Operation Supplies and Expenses (641)	3,663	10,286	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,433	8,038	16
Maintenance of Mains (651)	5,134	3,011	17
Maintenance of Services (652)	3,150	1,859	18
Maintenance of Meters (653)	2,189	925	19
Maintenance of Hydrants (654)	2,537	1,803	20
Maintenance of Other Plant (655)	3,676	1,898	21
<b>Total Transmission and Distribution Expenses</b>	<b>81,815</b>	<b>71,368</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	33,699	24,530	22
Accounting and Collecting Labor (902)		16,354	23
Supplies and Expenses (903)	4,456	1,594	24
Uncollectible Accounts (904)		0	25
<b>Total Customer Accounts Expenses</b>	<b>38,155</b>	<b>42,478</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	13,855	18,891	27
Office Supplies and Expenses (921)	1,846	1,442	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	6,284	6,945	30
Property Insurance (924)	12,654	1,239	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	41,623	37,197	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	(4,253)	15,083	35
Transportation Expenses (933)	5,388	5,980	36
Maintenance of General Plant (935)		0	37
<b>Total Administrative and General Expenses</b>	<b>77,397</b>	<b>86,777</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>342,910</b>	<b>304,397</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		119,510	101,348	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,042	2,099	2
<b>Net property tax equivalent</b>		<b>116,468</b>	<b>99,249</b>	
Social Security		10,295	10,219	3
PSC Remainder Assessment		715	4,929	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>127,478</b>	<b>114,397</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rock				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.177970				3
County tax rate	mills		5.615010				4
Local tax rate	mills		6.186790				5
School tax rate	mills		7.928670				6
Voc. school tax rate	mills		1.777970				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.686410</b>				10
Less: state credit	mills		1.213980				11
<b>Net tax rate</b>	mills		<b>20.472430</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.186790</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.706640</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>15.893430</b>				17
<b>Total Tax Rate</b>	mills		<b>21.686410</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.732875</b>				19
<b>Total tax net of state credit</b>	mills		<b>20.472430</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>15.003734</b>				21
Utility Plant, Jan. 1	\$	8,336,344	8,336,344				22
Materials & Supplies	\$	23,654	23,654				23
<b>Subtotal</b>	\$	<b>8,359,998</b>	<b>8,359,998</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>8,359,998</b>	<b>8,359,998</b>				26
Assessment Ratio	dec.		0.952795				27
<b>Assessed Value</b>	\$	<b>7,965,364</b>	<b>7,965,364</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>15.003734</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>119,510</b>	<b>119,510</b>				30
Tax Equivalent per 1994 PSC Report	\$	51,986					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>119,510</b>					34

## 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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	7,584		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	399,015		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>406,599</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	3,350		12
Structures and Improvements (321)	332,285		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	324,513		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,048		20
<b>Total Pumping Plant</b>	<b>661,196</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	14,068		23
<b>Total Water Treatment Plant</b>	<b>14,068</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			7,584	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	75,000		324,015	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>75,000</b>	<b>0</b>	<b>331,599</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			3,350	12
Structures and Improvements (321)			332,285	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	60,000		264,513	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,048	20
<b>Total Pumping Plant</b>	<b>60,000</b>	<b>0</b>	<b>601,196</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			14,068	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>14,068</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	6,800		24
Structures and Improvements (341)	1,464		25
Distribution Reservoirs and Standpipes (342)	811,052		26
Transmission and Distribution Mains (343)	1,837,185	207,365	27
Fire Mains (344)	0		28
Services (345)	267,167	28,503	29
Meters (346)	425,649	7,007	30
Hydrants (348)	170,948	96,201	31
Other Transmission and Distribution Plant (349)	53,769		32
<b>Total Transmission and Distribution Plant</b>	<b>3,574,034</b>	<b>339,076</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	24,041		34
Office Furniture and Equipment (391)	19,658		35
Computer Equipment (391.1)	34,423		36
Transportation Equipment (392)	32,275		37
Stores Equipment (393)	299		38
Tools, Shop and Garage Equipment (394)	28,207		39
Laboratory Equipment (395)	400		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	2,567		42
SCADA Equipment (397.1)	115,722		43
Miscellaneous Equipment (398)	1,360		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>258,952</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,914,849</b>	<b>339,076</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,914,849</b>	<b>339,076</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			6,800 24
Structures and Improvements (341)			1,464 25
Distribution Reservoirs and Standpipes (342)			811,052 26
Transmission and Distribution Mains (343)	17,998		2,026,552 27
Fire Mains (344)			0 28
Services (345)	2,400		293,270 29
Meters (346)			432,656 30
Hydrants (348)	33,148		234,001 31
Other Transmission and Distribution Plant (349)			53,769 32
<b>Total Transmission and Distribution Plant</b>	<b>53,546</b>	<b>0</b>	<b>3,859,564</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			24,041 34
Office Furniture and Equipment (391)			19,658 35
Computer Equipment (391.1)			34,423 36
Transportation Equipment (392)			32,275 37
Stores Equipment (393)			299 38
Tools, Shop and Garage Equipment (394)			28,207 39
Laboratory Equipment (395)			400 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			2,567 42
SCADA Equipment (397.1)			115,722 43
Miscellaneous Equipment (398)			1,360 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>258,952</b>
<b>Total utility plant in service directly assignable</b>	<b>188,546</b>	<b>0</b>	<b>5,065,379</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>188,546</b>	<b>0</b>	<b>5,065,379</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,936,768		27
Fire Mains (344)	0		28
Services (345)	403,230		29
Meters (346)	0		30
Hydrants (348)	215,146		31
Other Transmission and Distribution Plant (349)	11,000		32
<b>Total Transmission and Distribution Plant</b>	<b>2,566,144</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,566,144</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,566,144</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,936,768 27
Fire Mains (344)			0 28
Services (345)			403,230 29
Meters (346)			0 30
Hydrants (348)			215,146 31
Other Transmission and Distribution Plant (349)			11,000 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>2,566,144</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>2,566,144</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>2,566,144</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

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			15,524	15,524	1
February			15,729	15,729	2
March			20,653	20,653	3
April			23,076	23,076	4
May			28,610	28,610	5
June			30,281	30,281	6
July			31,321	31,321	7
August			28,057	28,057	8
September			26,599	26,599	9
October			26,595	26,595	10
November			24,928	24,928	11
December			23,159	23,159	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>294,532</b>	<b>294,532</b>	
Less: Water sold				247,802	13
Volume pumped but not sold				46,730	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				37,760	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				37,760	19
Volume pumped but unaccounted for				8,970	20
Percent of water lost				3%	21
If more than 25%, indicate causes:					22
New mains and hydrants were installed on two different projects, water was used in the installation.					
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,298	24
Date of maximum: 7/23/2007					25
Cause of maximum:					26
Due to new construction flushing, hot weather, and Ethanol Plant demand.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				402	27
Date of minimum: 1/15/2007					28
Total KWH used for pumping for the year				538,160	29
If water is purchased: Vendor Name: N/A					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
DEEP WELL	WELL #2	722	10	460,000	Yes	<b>1</b>
DEEP WELL	WELL #3	1,045	19	980,000	No	<b>2</b>
DEEP WELL	WELL #4	1,107	17	1,440,000	Yes	<b>3</b>
DEEP WELL	WELL #5	1,036	15	1,500,000	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3	WELL #3A	1
Location	WELL #2	WELL #3	WELL #3A	2
Purpose	P	P	S	3
Destination	T	D	D	4
Pump Manufacturer	REDO	FM	FM	5
Year Installed	1975	1959	1959	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	220	680	680	8
Pump Motor or Standby Engine Mfr	REDO	FM	IHC	9 10
Year Installed	1975	1959	1959	11
Type	ELECTRIC	ELECTRIC	OTHER	12
Horsepower	40	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #5A	14
Location	WELL #4	WELL #5	WELL #5A	15
Purpose	P	P	S	16
Destination	T	T	T	17
Pump Manufacturer	BJ	SIMMONS	SIMMONS	18
Year Installed	1989	1992	1992	19
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,130	925	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U.S. MOTORS	WAUKESHA	22 23
Year Installed	1989	1992	1992	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	125	175	175	26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	CLEARLAKE	ROGERS ST.	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1959	1997	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	157	157	6
Total capacity in gallons (actual)	200,000	500,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.1520	4.3400	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
L	D	1.000	265	0	0	0	265	1
M	D	1.000	146	0	0	0	146	2
M	D	2.000	1,187	0	0	0	1,187	3
M	D	4.000	9,163	29	10	0	9,182	4
M	D	6.000	62,616	71	63	0	62,624	5
M	D	8.000	50,376	2,177	2,177	0	50,376	6
M	T	10.000	36,220	0	0	0	36,220	7
M	T	12.000	5,695	0	0	0	5,695	8
<b>Total Within Municipality</b>			<b>165,668</b>	<b>2,277</b>	<b>2,250</b>	<b>0</b>	<b>165,695</b>	
M	D	8.000	462	0	0	0	462	9
<b>Total Outside of Municipality</b>			<b>462</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>462</b>	
<b>Total Utility</b>			<b>166,130</b>	<b>2,277</b>	<b>2,250</b>	<b>0</b>	<b>166,157</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.666	156	0	0	0	156		1
M	0.750	835	0	0	0	835		2
L	0.750	92	0	0	0	92		3
M	1.000	693	29	30	0	692		4
M	1.500	38	0	0	0	38		5
M	2.000	36	0	0	0	36		6
M	6.000	20	0	0	0	20		7
M	8.000	19	0	0	0	19		8
M	10.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>1,890</b>	<b>29</b>	<b>30</b>	<b>0</b>	<b>1,889</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,280	42	0	0	2,322	237	1
0.750	12	0	0	0	12	0	2
1.000	44	3	0	0	47	0	3
1.500	29	2	0	0	31	0	4
2.000	23	0	0	0	23	0	5
3.000	8	1	0	0	9	2	6
4.000	4	0	0	0	4	0	7
6.000	0	0	0	0	0	0	8
8.000	0	0	0	0	0	0	9
<b>Total:</b>	<b>2,400</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>2,448</b>	<b>239</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,114	121	13	12	0	62	2,322	1
0.750	6	5	1	0	0	0	12	2
1.000	3	34	4	6	0	0	47	3
1.500	0	19	7	5	0	0	31	4
2.000	0	10	6	6	0	1	23	5
3.000	0	1	3	3	0	2	9	6
4.000	0	0	2	2	0	0	4	7
6.000	0	0	0	0	0	0	0	8
8.000	0	0	0	0	0	0	0	9
<b>Total:</b>	<b>2,123</b>	<b>190</b>	<b>36</b>	<b>34</b>	<b>0</b>	<b>65</b>	<b>2,448</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	303	26	26		303	2
<b>Total Fire Hydrants</b>	<b>303</b>	<b>26</b>	<b>26</b>	<b>0</b>	<b>303</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	50
Number of distribution system valves end of year:	56
Number of distribution valves operated during year:	56

### WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account #474 - Done.

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

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Electric prices went up.

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account #622 - Electric prices went up.

Account #930 - Inventory fluctuation.

Account #641 - More capital expenses in prior year.

Account #632 - More testing supplies used on disposed well

Account #631 - More chemicals used in Well 3 disposals and water treatment.

Account #640 - One employee was part time and is now full time

Account #920 - Howard and Mark spilt their salary to more areas.

Account #924 - Workers Comp and property insurance is now apportioned to water.

Account #901 & 902 - These two accounts are now grouped together as account #901

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

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

Account #325 - Well 3 pump retirement

Account #314 - Well 3 retirement

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**Water Mains (Page W-17)**

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

Financed through the Municipality.

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**Water Services (Page W-18)**

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

Done.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-19)

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

The City of Milton does monthly reading tests and will check any meter with a no read and if a customer calls the City of Milton will review the meter.

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

**Yes .**

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