



3014 (02-09-04)

ANNUAL REPORT

OF

Name: TOMAHAWK MUNICIPAL UTILITY

Principal Office: 23 NORTH SECOND STREET
TOMAHAWK, WI 54487

For the Year Ended: DECEMBER 31, 1997

**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: TOMAHAWK MUNICIPAL UTILITY

Utility Address: 23 NORTH SECOND STREET
TOMAHAWK, WI 54487

When was utility organized? 1/1/1893

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PAUL GARNER

Title: CLERK TREASURER

Office Address:

23 NORTH SECOND STREET
TOMAHAWK, WI 54487

Telephone: (715) 453 - 4040

Fax Number: (715) 453 - 2717

E-mail Address:

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

Name: COHEN AND ASSOCIATES

Title: CERTIFIED PUBLIC ACCOUNTANTS

Office Address: COHEN AND ASSOCIATES

2810 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: COHEN@COREDCS.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: COHEN AND ASSOCIATES

Title: CERTIFIED PUBLIC ACCOUNTANTS

Office Address: COHEN AND ASSOCIATES

2810 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: COHEN@COREDCS.COM

Date of most recent audit report: 3/4/1998

Period covered by most recent audit: 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JOHN LECHLEITNER

Title: MANAGER

Office Address:

23 NORTH SECOND STREET
TOMAHAWK, WI 54487

Telephone: (715) 453 - 4040

Fax Number: (715) 453 - 2717

E-mail Address:

Name of utility commission/committee: TOMAHAWK UTILITY COMMISSION

Names of members of utility commission/committee:

- TIMOTHY GLAESER, MEMBER
- JOHN KOTH, MEMBER
- ROBERT OERTLI, PRESIDENT
- MARVIN SIEBERT, MEMBER
- JEFFREY THEILER, MEMBER

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. § 66.077 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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail 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)	371,545	373,084	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	174,910	211,819	2
Depreciation Expense (403)	54,482	53,031	3
Amortization Expense (404-407)	0		4
Taxes (408)	71,121	73,076	5
Total Operating Expenses	300,513	337,926	
Net Operating Income	71,032	35,158	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	71,032	35,158	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0	177,590	8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	8,517	24,443	10
Miscellaneous Nonoperating Income (421)	44		11
Total Other Income	8,561	202,033	
Total Income	79,593	237,191	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	79,593	237,191	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	27,836	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	231	3,618	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)		27,836	19
Total Interest Charges	231	3,618	
Net Income	79,362	233,573	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,116,889	958,350	20
Balance Transferred from Income (433)	79,362	233,573	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	952,538	75,034	23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	243,713	1,116,889	

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)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SURPLUS FUNDS	8,517	5
Total (Acct. 419):	8,517	
Miscellaneous Nonoperating Income (421):		
SALE OF SCRAP	44	6
Total (Acct. 421):	44	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
REMOVE 1/1 NON REGULATED SEWER BALANCE	952,538	10
Total (Acct. 435)--Debit:	952,538	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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 & 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):					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	371,545	0	0	0	371,545	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	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 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	371,545	0	0	0	371,545	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. 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.
3. 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	77,176		77,176	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			0	7
Water utility plant accounts	6,937		6,937	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
Total Payroll	84,113	0	84,113	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,401,444	3,278,334	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	752,426	700,756	2
Net Utility Plant	2,649,018	2,577,578	
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		5
Other Investments (124)	0		6
Special Funds (125)	0	75,034	7
Total Other Property and Investments	0	75,034	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	341,114	381,109	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	51,843	79,425	11
Other Accounts Receivable (143)	2,327	92,316	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	1,518,373	14
Materials and Supplies (150)	23,690	25,232	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	418,974	2,096,455	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,067,992	4,749,067	

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)	486,659	486,659	21
Appropriated Earned Surplus (215)		75,034	22
Unappropriated Earned Surplus (216)	243,713	1,116,889	23
Total Proprietary Capital	730,372	1,678,582	
LONG-TERM DEBT			
Bonds (221)		2,455,918	24
Advances from Municipality (223)	0	39,400	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	0	2,495,318	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	4,195	136,478	28
Payables to Municipality (233)	401,739	1,376,108	29
Customer Deposits (235)		500	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	46	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	405,934	1,513,132	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,931,686	1,833,286	41
Total Liabilities and Other Credits	3,067,992	7,520,318	

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)	
Plant Accounts:					
Utility Plant in Service (101)	3,391,494	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	9,950				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,401,444	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	752,426	0	0	0	10
Total Accumulated Provision	752,426	0	0	0	
Net Utility Plant	2,649,018	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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	700,756				700,756	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	54,482				54,482	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	923				923	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	55,405	0	0	0	55,405	13
Debits during year						14
Book cost of plant retired	3,735				3,735	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,735	0	0	0	3,735	19
Balance End of Year	752,426	0	0	0	752,426	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.67%					22

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
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

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 for generation					0	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	23,690	25,232
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	23,690	25,232

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</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	486,659	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>486,659</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)
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NONE

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	71,121	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>71,121</u>	
Taxes paid during year:		
County, state and local taxes	65,033	6
Social Security taxes	5,938	7
PSC Remainder Assessment	150	8
Other (explain):		
NONE		9
Total payments and other debits	<u>71,121</u>	
Balance end of year	<u><u>0</u></u>	

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)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
11/1/1993 GO NOTE	46	231	277	0	2
Subtotal	46	231	277	0	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	46	231	277	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,833,286					1,833,286	1
Add credits during year:							
For Services	18,800					18,800	2
For Mains	70,300					70,300	3
Other (specify):							
HYDRANTS	9,300					9,300	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,931,686	0	0	0	0	1,931,686	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	919,520					919,520	6

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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	51,843	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	51,843	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
OTHER	2,327	11
Total (Acct. 143):	2,327	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

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)	
Payables to Municipality (233):		
OPERATING COSTS BY GENERAL FUND	401,739	16
Total (Acct. 233):	401,739	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0

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 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	3,334,914	0	0	0	3,334,914	1
Materials and Supplies	24,461	0	0	0	24,461	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	726,591	0	0	0	726,591	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,882,486	0	0	0	1,882,486	6
Other (specify):					0	7
Average Net Rate Base	750,298	0	0	0	750,298	
Net Operating Income	71,032	0	0	0	71,032	8
Net Operating Income as a percent of Average Net Rate Base	9.47%	N/A	N/A	N/A	9.47%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	486,659	1
Appropriated Earned Surplus	37,517	2
Unappropriated Earned Surplus	680,301	3
Other (Specify):		4
Total Average Proprietary Capital	1,204,477	
Net Income		
Net Income	79,362	5
Percent Return on Proprietary Capital	6.59%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

IN 1997 THE UTILITY DISCONNECTED REPORTING ACTIVITIES OF THE CITY'S
SEWER UTILITY WHICH IS NOT A REGULATED FUNCTION

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

7/27/99, ele: all items would be corrected by 1998 program except 4 and 5 and those issues are immaterial

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

4/23/978

PJL

May 15, 1998

Mr. Paul Garner, Clerk
Tomahawk Municipal Water Utility
23 North 2nd Street
Tomahawk, WI 54487

1997 Analytical Review DWCCA-5930-PJL

Dear Mr. Garner:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review we noted that while you report 8,517 for interest and dividend income for the year in column b of line 10 of the Income Statement on page F-1, you report 8,055 for interest and dividend income on line 13 of the Income Statement Account Details schedule on page F-2. Please explain and provide all related annual report corrections.
2. Please confirm that you removed the non-regulated sewer operations from your books in 1997.
3. During our review we noted that our copy of page F-9, the Net Nonutility Property schedule, was left blank. Please provide a completed copy of page F-9.
4. As directed in head note 5 on page W-14, please explain how the mains reported as added during the year in column e of the Water Mains schedule were financed.
5. As directed in head note 3 at the top of page W-15, please explain how the services reported as added during the year in column d of the Water Services schedule on page W-15 were financed.

FINANCIAL SECTION FOOTNOTES

6. Please provide the Total KWH used for pumping for the year, line 26 of the Source Of Supply, Pumping And Purchased Water Statistics schedule on page W-10.

7. Please provide corrected copies of both the Water Mains schedule on page W-14 and the and the Water Services schedule on page W-15 noting that or page W-14 you should combine all mains of like pipe material, function and diameter and on page W-15, combine services of like pipe material and diameter.

8. The Commission is now using a computerized system to build an annual report data base. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your 1996 and 1997 annual reports. Please confirm these changes or indicate the necessary corrections:

1996

Page
Lines
Column
Reported As
Should Be

- F-1
- 9 C 54,612 157,207
- F-1 10 C 157,207 54,612
- F-6 22 B Blank 700,756
- F-11 50 B Blank 82,553
- F-16 11 - 29 F Blank
- F-16 11 - 29 B = to column c
- W-5 28 E Blank 121,777
- W-5 29 E Blank 33,863
- W-5 30 E Blank 22
- W-14 18 G Blank 2
- W-14 19 G Blank 1
- W-14 20 G Blank 3
- W-14 26 G 20 21
- W-14 29 G Blank 1
- W-14 50 G 1501 1509
- W-15 60 I 205 204
- W-16 16 B Blank 232
- W-16 16 C Blank 6
- W-16 16 D Blank 2
- W-16 16 E Blank 1
- W-16 16 F Blank 237
- W-17 31 - 46 C, unshaded cells Blank = to column d
- W-18 60 B Blank 11

FINANCIAL SECTION FOOTNOTES

1997

Page
Lines
Column
Reported As
Should Be

F-2 13 & total B 8,055 8,517

F-8 13 B & f 756,161 55,405

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consu

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	363,556	1
Total Sales of Water	363,556	
Other Operating Revenues		
Forfeited Discounts (470)	3,620	2
Miscellaneous Service Revenues (471)	2,049	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,320	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,989	
Total Operating Revenues	371,545	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	53,901	8
Pumping Expenses (620-625)	12,781	9
Water Treatment Expenses (630-635)	10,371	10
Transmission and Distribution Expenses (640-655)	35,293	11
Customer Accounts Expenses (901-904)	29,484	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	33,080	14
Total Operation and Maintenance Expenses	174,910	
Other Operating Expenses		
Depreciation Expense (403)	54,482	15
Amortization Expense (404-407)		16
Taxes (408)	71,121	17
Total Other Operating Expenses	125,603	
Total Operating Expenses	300,513	
NET OPERATING INCOME	71,032	

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. Bulk sales should be account 460.

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	1	54	288	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	54	288	
Metered Sales to General Customers (461)				
Residential	1,137	53,988	134,444	4
Commercial	215	37,678	62,978	5
Industrial	16	27,115	27,459	6
Total Metered Sales to General Customers (461)	1,368	118,781	224,881	
Private Fire Protection Service (462)	1		5,672	7
Public Fire Protection Service (463)	1		122,175	8
Other Sales to Public Authorities (464)	19	6,659	10,540	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,390	125,494	363,556	

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

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 (usually per rate schedule F-1)	122,175	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
Other (specify): NONE		4
Total Public Fire Protection Service (463)	122,175	
Forfeited Discounts (470):		
Customer late payment charges	3,620	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,620	
Miscellaneous Service Revenues (471):		
CONNECTIONS RECONNECTIONS	2,049	7
Total Miscellaneous Service Revenues (471)	2,049	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,320	10
Other (specify): NONE		11
Total Other Water Revenues (474)	2,320	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

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)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	46,215	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	7,598	3
Maintenance of Water Source Plant (605)	88	4
Total Source of Supply Expenses	53,901	
 PUMPING EXPENSES		
Operation Labor (620)	391	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	12,044	7
Operation Supplies and Expenses (623)	15	8
Maintenance of Pumping Plant (625)	331	9
Total Pumping Expenses	12,781	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	1,569	10
Chemicals (631)	8,802	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	10,371	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	9,929	14
Operation Supplies and Expenses (641)	804	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,570	16
Maintenance of Mains (651)	3,856	17
Maintenance of Services (652)	4,259	18
Maintenance of Meters (653)	6,622	19
Maintenance of Hydrants (654)	7,032	20
Maintenance of Other Plant (655)	221	21
Total Transmission and Distribution Expenses	35,293	

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)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,885	22
Accounting and Collecting Labor (902)	25,158	23
Supplies and Expenses (903)	441	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	29,484	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)		27
Office Supplies and Expenses (921)		28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,200	30
Property Insurance (924)	7,381	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	21,342	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,430	35
Transportation Expenses (933)	727	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	33,080	
 Total Operation and Maintenance Expenses	 174,910	

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)	Amount (c)	
Property Tax Equivalent		66,095	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,062	2
Net property tax equivalent		65,033	
Social Security		5,938	3
PSC Remainder Assessment		150	4
Other (specify): NONE			5
Total tax expense		71,121	

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, 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 § 66.069(1)(c). 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			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206500				3
County tax rate	mills		6.420800				4
Local tax rate	mills		9.732600				5
School tax rate	mills		9.305200				6
Voc. school tax rate	mills		1.671000				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		27.336100				10
Less: state credit	mills		1.639000				11
Net tax rate	mills		25.697100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.732600				14
Combined School Tax Rate	mills		10.976200				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		20.708800				17
Total Tax Rate	mills		27.336100				18
Ratio of Local and School Tax to Total	dec.		0.757562				19
Total tax net of state credit	mills		25.697100				20
Net Local and School Tax Rate	mills		19.467155				21
Utility Plant, Jan. 1	\$	3,278,334	3,278,334				22
Materials & Supplies	\$	25,232	25,232				23
Subtotal	\$	3,303,566	3,303,566				24
Less: Plant Outside Limits	\$	30,500	30,500				25
Taxable Assets	\$	3,273,066	3,273,066				26
Assessment Ratio	dec.		0.966400				27
Assessed Value	\$	3,163,091	3,163,091				28
Net Local & School Rate	mills		19.467155				29
Tax Equiv. Computed for Current Year	\$	61,576	61,576				30
Tax Equivalent per 1994 PSC Report	\$	66,095					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	66,095					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
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)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	17,241		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	14,911		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	32,152	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	18,213		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)	10,418		16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,423	991	20
Total Pumping Plant	31,054	991	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	17,269		23
Total Water Treatment Plant	17,269	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			17,241 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)			14,911 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	32,152
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			18,213 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			10,418 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,414 20
Total Pumping Plant	0	0	32,045
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			17,269 23
Total Water Treatment Plant	0	0	17,269
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	570,941		26
Transmission and Distribution Mains (343)	1,999,297	69,832	27
Fire Mains (344)			28
Services (345)	297,110	30,337	29
Meters (346)	107,018	3,084	30
Hydrants (348)	162,967	10,916	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	3,137,333	114,169	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	16,347		34
Office Furniture and Equipment (391)	2,099		35
Computer Equipment (391.1)			36
Transportation Equipment (392)	19,930		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	6,325		39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	15,825	1,735	44
Other Tangible Property (399)			45
Total General Plant	60,526	1,735	
Total utility plant in service directly assignable	3,278,334	116,895	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	3,278,334	116,895	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			570,941 26
Transmission and Distribution Mains (343)			2,069,129 27
Fire Mains (344)			0 28
Services (345)	2,960		324,487 29
Meters (346)	175		109,927 30
Hydrants (348)	600		173,283 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,735	0	3,247,767
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			16,347 34
Office Furniture and Equipment (391)			2,099 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			19,930 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			6,325 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)			17,560 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	62,261
Total utility plant in service directly assignable	3,735	0	3,391,494
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,735	0	3,391,494

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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			16,430	16,430	1
February			15,220	15,220	2
March			16,750	16,750	3
April			16,590	16,590	4
May			17,100	17,100	5
June			17,890	17,890	6
July			18,210	18,210	7
August			17,510	17,510	8
September			16,200	16,200	9
October			15,260	15,260	10
November			14,290	14,290	11
December			14,600	14,600	12
Total for year	0	0	196,050	196,050	
Less: Measured or estimated water used in main flushing and water treatment during year				40,000	13
Less: Other utility use				1,000	14
Other utility use explanation:					15
BACK WASH TAP RUNNING FIRE DEPARTMENT					
Water pumped into distribution system				155,050	16
Less: Water sold				125,494	17
Losses and unaccounted for				29,556	18
Percent unaccounted for to the nearest whole percent (%)				19%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				710,000	21
Date of maximum: 6/11/1997					22
Cause of maximum:					23
WATERING LAWNS					
Minimum gallons pumped by all methods in any one day during reporting year				360,000	24
Date of minimum: 10/1/1997					25
Total KWH used for pumping for the year				1	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

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)	
WATER PARK	4	77	18	545,065	Yes	1
WATER PARK	5	77	20	529,251	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 4	WELL 5		1
Location	WATER WORKS ROAD	WATER WORKS PARK		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1981	1981		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	932	879		8
Pump Motor or Standby Engine Mfr	US	US		10
Year Installed	1981	1981		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	60	60		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1981		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	156		6
Total capacity in gallons	400,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	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)
M	D	2.000	2,947				2,947
M	D	4.000	9,403				9,403
M	D	6.000	51,270	975			52,245
M	D	8.000	54,336	1,150			55,486
M	D	10.000	19,044				19,044
M	D	12.000	5,898				5,898
Total Within Municipality			142,898	2,125	0	0	145,023
Total Utility			142,898	2,125	0	0	145,023

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	913	31	32		912	27	1
M	1.000	545	56	4		597	99	2
M	1.250	5				5		3
M	1.500	9	2			11		4
M	2.000	2	1			3		5
M	3.000	1				1		6
M	4.000	3				3		7
M	6.000	1	1			2	1	8
M	8.000	3				3	1	9
Total Utility		1,482	91	36	0	1,537	128	

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 (a).

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	1,310	12	5	1	1,318	159	1
0.750	11				11	5	2
1.000	69		2		67	25	3
1.500	18				18	3	4
2.000	16	1			17	7	5
3.000	3				3		6
6.000	2				2	2	7
Total:	1,429	13	7	1	1,436	201	

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	1,132	166	10	6		4	1,318	1
0.750	1	7	1			2	11	2
1.000	10	42	5	8		2	67	3
1.500	1	12	2	3			18	4
2.000		7	5	4		1	17	5
3.000		1		2			3	6
6.000			1		1		2	7
Total:	1,144	235	24	23	1	9	1,436	

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	1
Within Municipality	237	7	1		243	2
Total Fire Hydrants	237	7	1	0	243	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	291
Number of distribution system valves end of year:	328
Number of distribution valves operated during year:	71

WATER OPERATING SECTION FOOTNOTES

NONE