



3014 (02-09-04)

ANNUAL REPORT

OF

Name: TOMAHAWK MUNICIPAL WATER UTILITY

Principal Office: 23 NORTH SECOND STREET
TOMAHAWK, WI 54487

For the Year Ended: DECEMBER 31, 1999

**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.

SIGNATURE PAGE

I PAUL GARNER of
(Person responsible for accounts)

TOMAHAWK MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/28/2000
(Date)

CLERK-TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOMAHAWK MUNICIPAL WATER 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: BILL G MILLER

Title: SUPERVISOR

Office Address: COHEN & ASSOCIATES

2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467-0130

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: COHEN@COREDCS.COM

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: BILL G MILLER

Title: SUPERVISOR

Office Address: COHEN & ASSOCIATES, CPA'S

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467-0130

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: COHEN@COREDCS.COM

Date of most recent audit report: 2/18/2000

Period covered by most recent audit: CALENDAR 1999

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:

JAMES BRIMACOMBE, 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:

IDENTIFICATION AND OWNERSHIP

Firm Name: COHEN & ASSOCIATES

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467-0130

Contact Person: BILL G MILLER

Title: AUDIT SUPERVISOR

Telephone: (715) 344 - 9700

Fax Number: (715) 344 - 9791

E-mail Address: cohen@coredcs.com

Contract/Agreement beginning-ending dates:

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

Audit, financial reporting, special assistance

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	386,131	377,635	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	234,239	187,763	2
Depreciation Expense (403)	54,134	55,654	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	72,225	70,549	5
Total Operating Expenses	360,598	313,966	
Net Operating Income	25,533	63,669	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	25,533	63,669	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	14,492	24,137	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	14,492	24,137	
Total Income	40,025	87,806	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	40,025	87,806	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	0	
Net Income	40,025	87,806	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	331,519	243,713	20
Balance Transferred from Income (433)	40,025	87,806	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	371,544	331,519	

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):		
INVESTMENT OF CASH RESERVES	14,492	5
Total (Acct. 419):	14,492	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
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):		
NONE		10
Total (Acct. 435)--Debit:	0	
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	386,131	0	0	0	386,131	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	386,131	0	0	0	386,131	

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	87,882		87,882	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	7,522		7,522	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	95,404	0	95,404	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,481,567	3,438,729	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	852,864	807,344	2
Net Utility Plant	2,628,703	2,631,385	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	271,081	366,744	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	60,461	54,237	11
Other Accounts Receivable (143)	1,500	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	20,160	20,950	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	353,202	441,931	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	52,360	0	20
Total Deferred Debits	52,360	0	
Total Assets and Other Debits	3,034,265	3,073,316	

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)	492,659	491,159	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	371,544	331,519	23
Total Proprietary Capital	864,203	822,678	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,422	12,794	28
Payables to Municipality (233)	222,042	296,246	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	228,464	309,040	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	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)	1,941,598	1,941,598	41
Total Liabilities and Other Credits	3,034,265	3,073,316	

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)	3,445,620	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)	3,750				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	32,197				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,481,567	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	852,864	0	0	0	10
Total Accumulated Provision	852,864	0	0	0	
Net Utility Plant	2,628,703	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

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	807,344				807,344	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	54,134				54,134	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,930				2,930	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,500				1,500	10
Other credits (specify):						11
					0	12
Total credits	58,564	0	0	0	58,564	13
Debits during year						14
Book cost of plant retired	13,044				13,044	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	13,044	0	0	0	13,044	19
Balance End of Year	852,864	0	0	0	852,864	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			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	20,160	20,950
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	20,160	20,950

**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	491,159	1
Changes during year (explain):		
MOHAWK DRIVE CONTRIBUTIONS	1,500	2
Balance end of year	<u><u>492,659</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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	658,595	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	658,595	
Taxes paid during year:		
County, state and local taxes	651,522	6
Social Security taxes	6,621	7
PSC Remainder Assessment	452	8
Other (explain):		
NONE		9
Total payments and other debits	658,595	
Balance end of year	0	

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			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
11/1/1993 GO NOTE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	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	1,941,598	0	0	0	0	1,941,598	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	1,941,598	0	0	0	0	1,941,598	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	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	60,461	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	60,461	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
FOR WORK DONE ON MOHAWK DRIVE	1,500	11
Total (Acct. 143):	1,500	
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):		
WATER TOWER PAINTING AMORTIZED	52,360	15
Total (Acct. 183):	52,360	

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 EXPENSES PAID BY OTHER FUNDS	222,042	16
Total (Acct. 233):	222,042	
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	3,434,324	0	0	0	3,434,324	1
Materials and Supplies	20,555	0	0	0	20,555	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	830,104	0	0	0	830,104	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,941,598	0	0	0	1,941,598	6
Other (specify):					0	7
Average Net Rate Base	683,177	0	0	0	683,177	
Net Operating Income	25,533	0	0	0	25,533	8
Net Operating Income as a percent of Average Net Rate Base	3.74%	N/A	N/A	N/A	3.74%	

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	491,909	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	351,531	3
Other (Specify):		4
Total Average Proprietary Capital	843,440	
Net Income		
Net Income	40,025	5
Percent Return on Proprietary Capital	4.75%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

A/C 183: CITY PAINTED/RENOVATED WATER TOWER 1999. PSC AUHTORIZED
UTILITY TO AMORTIZE COSTS OVER 5 YEARS AT \$13,090 PER YEAR. PSC LETTER
OF 2/17/2000

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.

FINANCIAL SECTION FOOTNOTES

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

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AUTHORIZED BY PSC LETTER DATED 2/17/00

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 13, 2000

Mr. Paul Garner, Clerk Treasurer
Tomahawk Municipal Water & Sewer Utility
23 North Second Street
Tomahawk, WI 54487-1202

1999 Analytical Review DWCCA-5930-ELE

Dear Mr. Garner:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 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. In 1993-1996, amounts are reported in Account 325, Electric Pumping Equipment, Pages W-08/09. In 1997-1999, amounts are reported in Account 324, Steam Pumping Equipment. We believe the correct account should be Account 325. Please reclassify the amount reported in Account 324 to Account 325, Electric Pumping Equipment. Please respond and confirm this transfer.

2. We noted additions to the Water Services schedule without a schedule note. The head note to this schedule requests an explanation of financing for services additions. Please explain who paid for these services, the basis of the assessment if special assessed, the number and total cost of any services installed by property owners or developers, and the number and total cost of any services paid by customers through Cz-1. Please follow this procedure in the future.

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) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please

do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\5930.doc

FINANCIAL SECTION FOOTNOTES

cc: Mr. Robert Oertli, President

No response 1/17/01. Check item 1 transfers in 2000. Item 2 moot -ciac
ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	375,764	1
Total Sales of Water	375,764	
Other Operating Revenues		
Forfeited Discounts (470)	4,808	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,559	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,367	
Total Operating Revenues	386,131	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	44,904	8
Pumping Expenses (620-625)	20,308	9
Water Treatment Expenses (630-635)	10,885	10
Transmission and Distribution Expenses (640-655)	77,306	11
Customer Accounts Expenses (901-904)	34,393	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	46,443	14
Total Operation and Maintenance Expenses	234,239	
Other Operating Expenses		
Depreciation Expense (403)	54,134	15
Amortization Expense (404-407)		16
Taxes (408)	72,225	17
Total Other Operating Expenses	126,359	
Total Operating Expenses	360,598	
NET OPERATING INCOME	25,533	

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
Commercial				2
Industrial	1	43	84	3
Total Unmetered Sales to General Customers (460)	1	43	84	
Metered Sales to General Customers (461)				
Residential	1,169	56,249	149,157	4
Commercial	216	44,922	65,857	5
Industrial	14	16,070	18,813	6
Total Metered Sales to General Customers (461)	1,399	117,241	233,827	
Private Fire Protection Service (462)	16		6,643	7
Public Fire Protection Service (463)	1		123,083	8
Other Sales to Public Authorities (464)	20	8,131	12,127	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,437	125,415	375,764	

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)	123,083	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)	123,083	
Forfeited Discounts (470):		
Customer late payment charges	4,808	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,808	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
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	4,105	10
Other (specify):		
RECONNECTION CHARGES	1,454	11
Total Other Water Revenues (474)	5,559	
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)	30,314	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	8,834	3
Maintenance of Water Source Plant (605)	5,756	4
Total Source of Supply Expenses	44,904	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	12,567	7
Operation Supplies and Expenses (623)	4,115	8
Maintenance of Pumping Plant (625)	3,626	9
Total Pumping Expenses	20,308	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	1,718	10
Chemicals (631)	8,880	11
Operation Supplies and Expenses (632)	287	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	10,885	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	15,872	14
Operation Supplies and Expenses (641)	714	15
Maintenance of Distribution Reservoirs and Standpipes (650)	18,985	16
Maintenance of Mains (651)	13,744	17
Maintenance of Services (652)	9,202	18
Maintenance of Meters (653)	10,986	19
Maintenance of Hydrants (654)	7,803	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	77,306	

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)	4,377	22
Accounting and Collecting Labor (902)	29,390	23
Supplies and Expenses (903)	626	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	34,393	
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)	905	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,438	30
Property Insurance (924)	7,171	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	28,722	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	968	35
Transportation Expenses (933)	2,239	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	46,443	
Total Operation and Maintenance Expenses	234,239	

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	50% METER TAX	943	2
Net property tax equivalent		65,152	
Social Security		6,621	3
PSC Remainder Assessment		452	4
Other (specify): NONE			5
Total tax expense		<u>72,225</u>	

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			Lincoln				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.242572				3
County tax rate	mills		7.293624				4
Local tax rate	mills		9.314554				5
School tax rate	mills		9.120042				6
Voc. school tax rate	mills		1.887497				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.858289				10
Less: state credit	mills		1.442635				11
Net tax rate	mills		26.415654				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.314554				14
Combined School Tax Rate	mills		11.007539				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.322093				17
Total Tax Rate	mills		27.858289				18
Ratio of Local and School Tax to Total	dec.		0.729481				19
Total tax net of state credit	mills		26.415654				20
Net Local and School Tax Rate	mills		19.269718				21
Utility Plant, Jan. 1	\$	3,438,729	3,438,729				22
Materials & Supplies	\$	20,950	20,950				23
Subtotal	\$	3,459,679	3,459,679				24
Less: Plant Outside Limits	\$	30,500	30,500				25
Taxable Assets	\$	3,429,179	3,429,179				26
Assessment Ratio	dec.		0.843972				27
Assessed Value	\$	2,894,131	2,894,131				28
Net Local & School Rate	mills		19.269718				29
Tax Equiv. Computed for Current Year	\$	55,769	55,769				30
Tax Equivalent per 1994 PSC Report	\$	66,095					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
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)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	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	32,152	0	
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	32,045	0	
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	17,269	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		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)	2,087,800		27
Fire Mains (344)	0		28
Services (345)	330,336	14,476	29
Meters (346)	115,681	3,249	30
Hydrants (348)	174,544		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,279,302	17,725	
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	15,161	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	2,749	44
Other Tangible Property (399)	0		45
Total General Plant	62,261	17,910	
Total utility plant in service directly assignable	3,423,029	35,635	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,423,029	35,635	

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)			2,087,800 27
Fire Mains (344)			0 28
Services (345)	850		343,962 29
Meters (346)	44		118,886 30
Hydrants (348)	400		174,144 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,294	0	3,295,733
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)	11,150		23,941 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)	600		19,709 44
Other Tangible Property (399)			0 45
Total General Plant	11,750	0	68,421
Total utility plant in service directly assignable	13,044	0	3,445,620
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	13,044	0	3,445,620

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			16,010	16,010	1
February			13,910	13,910	2
March			14,900	14,900	3
April			14,960	14,960	4
May			15,400	15,400	5
June			12,690	12,690	6
July			13,080	13,080	7
August			13,020	13,020	8
September			12,550	12,550	9
October			11,140	11,140	10
November			10,970	10,970	11
December			11,270	11,270	12
Total for year	0	0	159,900	159,900	
Less: Measured or estimated water used in main flushing and water treatment during year				28,000	13
Less: Other utility use				1,000	14
Other utility use explanation: lawn					15
Water pumped into distribution system				130,900	16
Less: Water sold				125,415	17
Losses and unaccounted for				5,485	18
Percent unaccounted for to the nearest whole percent (%)				4%	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				6,400	21
Date of maximum: 5/1/1999					22
Cause of maximum: LAWN WATERING					23
Minimum gallons pumped by all methods in any one day during reporting year				3,000	24
Date of minimum: 12/4/1999					25
Total KWH used for pumping for the year				185,440	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	492,579	Yes	1
WATER PARK	5	77	20	427,296	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 ROAD	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)	901	844	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
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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	0	0	0	2,947	1
M	D	4.000	9,403	0	0	0	9,403	2
M	D	6.000	52,770	0	0	0	52,770	3
M	D	8.000	55,537	0	0	0	55,537	4
M	D	10.000	19,044	0	0	0	19,044	5
M	D	12.000	5,898	0	0	0	5,898	6
Total Within Municipality			145,599	0	0	0	145,599	
Total Utility			145,599	0	0	0	145,599	

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	906	0	2	0	904	26	1
M	1.000	603	11	2	0	612	71	2
M	1.250	6	0	0	0	6	6	3
M	1.500	11	1	0	0	12	12	4
M	2.000	29	1	1	0	29	19	5
M	3.000	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
M	6.000	3	0	0	0	3		8
M	8.000	3	0	0	0	3		9
Total Utility		1,565	13	5	0	1,573	134	

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	1,337	18	2	0	1,353	202	1
0.750	11	0	1	0	10	1	2
1.000	64	2	0	0	66	7	3
1.500	19	1	0	0	20	11	4
2.000	17	0	0	0	17	0	5
3.000	4	0	0	0	4	0	6
6.000	2	0	0	0	2	1	7
Total:	1,454	21	3	0	1,472	222	

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	1,158	169	8	7	11	0	1,353	1
0.750	1	7	1	1	0	0	10	2
1.000	6	42	4	7	0	7	66	3
1.500	1	13	2	4	0	0	20	4
2.000	0	8	4	5	0	0	17	5
3.000	0	2	0	2	0	0	4	6
6.000	0	0	1	0	0	1	2	7
Total:	1,166	241	20	26	11	8	1,472	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	244		1		243	2
Total Fire Hydrants	244	0	1	0	243	
Flushing Hydrants						
	0				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:	293
Number of distribution system valves end of year:	330
Number of distribution valves operated during year:	50

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 600: 1999 ALLOCATES MORE LABOR DIRECTLY TO A/C 623; A/C 650; A/C 651;
A/C 652; A/C 653.

A/C 650: ALLOCATES \$13,090 FROM TOWER PAINTING A/C 183. OTHER MAINTENANCE
EXPENSES TO TOWER 1999.