



3014 (02-09-04)

ANNUAL REPORT

OF

Name: TOMAH WATER UTILITY

Principal Office: 819 SUPERIOR AVE
TOMAH, WI 54660

For the Year Ended: DECEMBER 31, 1998

**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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOMAH WATER UTILITY

Utility Address: 819 SUPERIOR AVE
TOMAH, WI 54660

When was utility organized? 4/1/1895

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LAURIE J SULLIVAN
Title: ADMINISTRATIVE ASSISTANT

Office Address:
819 SUPERIOR AVE
TOMAH, WI 54660

Telephone: (608) 734 - 7431

Fax Number: (608) 374 - 7444

E-mail Address: lsulltws@mwt.net

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

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

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

Name: MRS CAROL CHRISTNOVICH
Title: AUDITOR

Office Address: HAWKINS, ASH, BAPTIE & CO., LLP
99 MILWAUKEE STREET
P.O. BOX 1508
LACROSSE, WI 54602-1508

Telephone: (608) 784 - 7737

Fax Number: (608) 785 - 2140

E-mail Address: cchristnovich@habco.com

Date of most recent audit report: 3/10/1999

Period covered by most recent audit: 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR KEN PATTERSON

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

819 SUPERIOR AVE
TOMAH, WI 54660

Telephone: (608) 374 - 7431

Fax Number: (608) 374 - 7444

E-mail Address:

Name of utility commission/committee: PUBLIC WORKS & UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR JIM GRABON, MEMBER
- HON WAYNE P JOHNSON, MAYOR
- MR WILLIAM JOHNSON, MEMBER
- MR RONALD OLSON, MEMBER
- MR KEN PATTERSON, SECRETARY
- MR JOHN RUSCH, PRESIDENT
- MR RONALD TRALMER, MEMBER
- MR EDWARD WESTPHAL, MEMBER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance: [REDACTED]

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

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

Firm Name:

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)	1,162,024	995,663	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	368,468	421,621	2
Depreciation Expense (403)	179,356	139,099	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	179,921	183,418	5
Total Operating Expenses	727,745	744,138	
Net Operating Income	434,279	251,525	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	434,279	251,525	
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)	44,101	50,079	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	44,101	50,079	
Total Income	478,380	301,604	
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	478,380	301,604	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	103,728	114,097	14
Amortization of Debt Discount and Expense (428)	20,558	20,947	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	19,955	30,994	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	144,241	166,038	
Net Income	334,139	135,566	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,676,079	1,540,513	20
Balance Transferred from Income (433)	334,139	135,566	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)	2,010,218	1,676,079	

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):		
General investments	15,834	5
Special assessments	20,550	6
Bond investments	7,717	7
Total (Acct. 419):	44,101	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
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				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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	1,162,024	0	0	0	1,162,024	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	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	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	1,162,024	0	0	0	1,162,024	

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	134,249		134,249	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	3,042		3,042	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	137,291	0	137,291	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,503,438	9,159,031	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,438,050	1,254,607	2
Net Utility Plant	8,065,388	7,904,424	
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)	181,751	219,421	6
Special Funds (125)	343,469	256,717	7
Total Other Property and Investments	525,220	476,138	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	68,685	141,255	8
Temporary Cash Investments (132)	214,833	88,998	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	119,972	186,645	11
Other Accounts Receivable (143)	76,751	100,980	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	62,556	62,352	14
Materials and Supplies (150)	26,058	17,284	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	6,146	3,527	17
Total Current and Accrued Assets	575,001	601,041	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	53,194	61,134	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	122,140	134,758	20
Total Deferred Debits	175,334	195,892	
Total Assets and Other Debits	9,340,943	9,177,495	

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)	1,044,917	818,730	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	2,010,218	1,676,079	23
Total Proprietary Capital	3,055,135	2,494,809	
LONG-TERM DEBT			
Bonds (221)	1,904,400	2,103,800	24
Advances from Municipality (223)	388,458	508,280	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,292,858	2,612,080	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	11,296	17,073	28
Payables to Municipality (233)	20,519	24,187	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	181,422	281,822	31
Interest Accrued (237)	27,822	41,550	32
Other Current and Accrued Liabilities (238)	85,196	87,537	33
Total Current and Accrued Liabilities	326,255	452,169	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	1,789	1,789	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	1,789	1,789	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,664,906	3,616,648	41
Total Liabilities and Other Credits	9,340,943	9,177,495	

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)	9,502,548	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)	890				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	9,503,438	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,438,050	0	0	0	10
Total Accumulated Provision	1,438,050	0	0	0	
Net Utility Plant	8,065,388	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	1,254,607				1,254,607	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	179,356				179,356	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	19,484				19,484	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
SALVAGE ON HYDRANT	3,193				3,193	12
Total credits	202,033	0	0	0	202,033	13
Debits during year						14
Book cost of plant retired	18,590				18,590	15
Cost of removal	0				0	16
Other debits (specify):						17
NONE	0				0	18
Total debits	18,590	0	0	0	18,590	19
Balance End of Year	1,438,050	0	0	0	1,438,050	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						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	0	0	1
Other (specify):					
0	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 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	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	26,058	17,284
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	26,058	17,284

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
93 B-REFUNDING BOND	4,741	18100	41,327	1
95 A-BOND DISCOUNT	407	18100	2,784	2
95 BOND -ISSUANCE	2,113	18102	8,262	3
B BOND-MIDLAND	143	18100	286	4
B BOND-OAKWOOD	535	18100	535	5
Total			53,194	
Unamortized premium on debt (251)				
NONE	0	0	0	6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	818,730	1
Changes during year (explain):		
METER UPGRADES AND WATER MAIN & SERVICES	226,187	2
Balance end of year	<u><u>1,044,917</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)	
B BOND-MIDLAND	12/01/1989	10/01/2004	6.55%	14,400	1
B BOND-OAKWOOD	09/01/1990	12/01/2005	6.95%	90,000	2
93B REFUNDING	02/23/1993	10/01/2010	4.70%	1,480,000	3
95 WATER SYSTEM BONDS	08/01/1995	10/01/2004	4.75%	320,000	4
Total Bonds (Account 221):				1,904,400	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
RESERVOIR	12/01/1991	12/01/2005	6.53%	203,150	1
WELL PROJECT	11/26/1987	06/01/2001	8.50%	159,449	2
1988 WATERMAIN	05/03/1989	03/15/1999	6.50%	25,859	3
Total for Account 223				<u>388,458</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	281,822	1
Accruals:		
Charged water department expense	171,277	2
Charged electric department expense		3
Charged sewer department expense	8,644	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>179,921</u>	
Taxes paid during year:		
County, state and local taxes	275,400	6
Social Security taxes	3,711	7
PSC Remainder Assessment	1,210	8
Other (explain):		
none		9
Total payments and other debits	<u>280,321</u>	
Balance end of year	<u><u>181,422</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)					
MIDLAND B BOND	651	1,619	1,944	326	1
OAKWOOD B BOND	2,829	7,741	8,445	2,125	2
1993B REFUNDING	19,652	77,182	78,607	18,227	3
1995 REVENUE BONDS	4,395	17,186	17,580	4,001	4
Subtotal	27,527	103,728	106,576	24,679	
Advances from Municipality (223)					
ADV.-WELLS	10,026	3,225	12,542	709	5
ADV.-MAINS	0			0	6
ADV.-1988 MAINS	2,736	2,058	3,463	1,331	7
ADV.-TOWER	1,261	14,672	14,830	1,103	8
Subtotal	14,023	19,955	30,835	3,143	
Other Long-Term Debt (224)					
NONE	0		0	0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	41,550	123,683	137,411	27,822	

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	3,616,648	0	0	0	0	3,616,648	1
Add credits during year:							
For Services	26,581					26,581	2
For Mains	15,483					15,483	3
Other (specify):							
Hydrants	6,194					6,194	4
Deduct charges (specify):							
NONE	0					0	5
Balance End of Year	3,664,906	0	0	0	0	3,664,906	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assssments Receivable	181,751	2
Total (Acct. 124):	181,751	
Special Funds (125):		
Reserve Funds	343,469	3
Total (Acct. 125):	343,469	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	119,972	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE		8
Total (Acct. 142):	119,972	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	76,751	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE		11
Total (Acct. 143):	76,751	
Receivables from Municipality (145):		
Due from muni-Tax Roll collections	62,556	12
Total (Acct. 145):	62,556	
Prepayments (165):		
None	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
None	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Amort. of Debt Discount	122,140	15
Total (Acct. 183):	122,140	

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):		
Due to Sewer Utility	20,519	16
Total (Acct. 233):	20,519	
Other Deferred Credits (253):		
None	0	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	9,330,789	0	0	0	9,330,789	1
Materials and Supplies	21,671	0	0	0	21,671	2
Other (specify):						
None	0				0	3
Less Average:						
Reserve for Depreciation	1,346,328	0	0	0	1,346,328	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	3,640,777	0	0	0	3,640,777	6
Other (specify):						
None	0				0	7
Average Net Rate Base	4,365,355	0	0	0	4,365,355	
Net Operating Income	434,279	0	0	0	434,279	8
Net Operating Income as a percent of Average Net Rate Base						
	9.95%	N/A	N/A	N/A	9.95%	

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	931,823	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,843,148	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	2,774,971	
Net Income		
Net Income	334,139	5
 Percent Return on Proprietary Capital	 12.04%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

13% INCREASE EFFECTIVE 10/1/98

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

RATE INCREASE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Return on Rate Base Computation (Page F-20)

High rate of return for 1998 due to:

- Rate increase effective November 1998
 - 13 months of revenue booked to 1998
 - 1997 include large dollars for West Well rehabilitation
 - 1997 includes FICA and WRS adjustment to Vacation and sick leave
-

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 8, 1999

Ms. Laurie J. Sullivan, Administrative Assistant
Tomah Water Utility
819 Superior Avenue
Tomah, WI 54660-2099

1998 Analytical Review DWCCA-5920-PJL

Dear Ms. Sullivan:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 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. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.
2. As directed in the headnotes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide explanations of the charges in Accounts 625, 650 and 920 and follow this procedure in the future.
3. During our review, we noted that while you report in the footnotes for pages W-15 and W-16 that the water mains and services added were paid for by a developer, you report additions to both Account 200 and 271. Please provide a more detailed explanation of how the new mains and services were paid for including a breakdown of the dollars added to Account 200, Capital Paid In By Municipality.

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 SECTION FOOTNOTES

Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1998 analytical review letters\june 8 1999 rev letters L
2.doc

Review closed as it was later determined we should not write for info in
question # 2 alone.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,134,785	1
Total Sales of Water	1,134,785	
Other Operating Revenues		
Forfeited Discounts (470)	5,909	2
Miscellaneous Service Revenues (471)	4,218	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	17,112	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	27,239	
Total Operating Revenues	1,162,024	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	86,325	9
Water Treatment Expenses (630-635)	63,281	10
Transmission and Distribution Expenses (640-655)	97,437	11
Customer Accounts Expenses (901-904)	7,714	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	113,711	14
Total Operation and Maintenance Expenses	368,468	
Other Operating Expenses		
Depreciation Expense (403)	179,356	15
Amortization Expense (404-407)	0	16
Taxes (408)	179,921	17
Total Other Operating Expenses	359,277	
Total Operating Expenses	727,745	
NET OPERATING INCOME	434,279	

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	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,543	136,642	430,809	4
Commercial	386	123,152	242,906	5
Industrial	20	40,889	59,758	6
Total Metered Sales to General Customers (461)	2,949	300,683	733,473	
Private Fire Protection Service (462)	5		9,331	7
Public Fire Protection Service (463)	3,004		320,196	8
Other Sales to Public Authorities (464)	53	44,941	71,785	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	6,011	345,624	1,134,785	

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)	320,196	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	320,196	
Forfeited Discounts (470):		
Customer late payment charges	5,909	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,909	
Miscellaneous Service Revenues (471):		
water service apps	4,218	7
Total Miscellaneous Service Revenues (471)	4,218	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	17,112	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	17,112	
Amortization of Construction Grants (475):		
NONE	0	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)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	0	4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	42,841	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	40,027	7
Operation Supplies and Expenses (623)	2,612	8
Maintenance of Pumping Plant (625)	845	9
Total Pumping Expenses	86,325	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	32,167	10
Chemicals (631)	27,064	11
Operation Supplies and Expenses (632)	2,447	12
Maintenance of Water Treatment Plant (635)	1,603	13
Total Water Treatment Expenses	63,281	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	41,236	14
Operation Supplies and Expenses (641)	23,689	15
Maintenance of Distribution Reservoirs and Standpipes (650)	12,901	16
Maintenance of Mains (651)	4,408	17
Maintenance of Services (652)	9,720	18
Maintenance of Meters (653)	4,568	19
Maintenance of Hydrants (654)	915	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	97,437	

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)	506	22
Accounting and Collecting Labor (902)	3,014	23
Supplies and Expenses (903)	4,194	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	7,714	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	37,109	27
Office Supplies and Expenses (921)	5,160	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	3,545	30
Property Insurance (924)	701	31
Injuries and Damages (925)	8,301	32
Employee Pensions and Benefits (926)	46,966	33
Regulatory Commission Expenses (928)	1,905	34
Miscellaneous General Expenses (930)	4,979	35
Transportation Expenses (933)	5,045	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	113,711	
 Total Operation and Maintenance Expenses	 368,468	

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		175,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,644	2
Net property tax equivalent		166,356	
Social Security		12,355	3
PSC Remainder Assessment		1,210	4
Other (specify): NONE		0	5
Total tax expense		179,921	

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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215000				3
County tax rate	mills		6.099000				4
Local tax rate	mills		9.839000				5
School tax rate	mills		10.106000				6
Voc. school tax rate	mills		2.239000				7
Other tax rate - Local	mills		1.279000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.777000				10
Less: state credit	mills		2.026000				11
Net tax rate	mills		27.751000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.839000				14
Combined School Tax Rate	mills		12.345000				15
Other Tax Rate - Local	mills		1.279000				16
Total Local & School Tax	mills		23.463000				17
Total Tax Rate	mills		29.777000				18
Ratio of Local and School Tax to Total	dec.		0.787957				19
Total tax net of state credit	mills		27.751000				20
Net Local and School Tax Rate	mills		21.866599				21
Utility Plant, Jan. 1	\$	9,177,496	9,177,496				22
Materials & Supplies	\$	26,058	26,058				23
Subtotal	\$	9,203,554	9,203,554				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	9,203,554	9,203,554				26
Assessment Ratio	dec.		0.929300				27
Assessed Value	\$	8,552,863	8,552,863				28
Net Local & School Rate	mills		21.866599				29
Tax Equiv. Computed for Current Year	\$	187,022	187,022				30
Tax Equivalent per 1994 PSC Report	\$	203,611					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	175,000					32 33
Tax equiv. for current year (see note 6)	\$	175,000					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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	311,818	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	311,818	0	
PUMPING PLANT			
Land and Land Rights (320)	88,934	0	12
Structures and Improvements (321)	219,733	1,350	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	310,308	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	76,565	0	20
Total Pumping Plant	695,540	1,350	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	250,425	3,335	23
Total Water Treatment Plant	250,425	3,335	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,028	0	24
Structures and Improvements (341)	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	311,818	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	311,818	
PUMPING PLANT				
Land and Land Rights (320)	0	0	88,934	12
Structures and Improvements (321)	0	0	221,083	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	310,308	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	76,565	20
Total Pumping Plant	0	0	696,890	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	253,760	23
Total Water Treatment Plant	0	0	253,760	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	20,028	24
Structures and Improvements (341)	0	0	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)	746,190	0	26
Transmission and Distribution Mains (343)	4,624,461	68,610	27
Fire Mains (344)	0	0	28
Services (345)	1,068,805	94,671	29
Meters (346)	622,193	173,248	30
Hydrants (348)	437,249	21,159	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,518,926	357,688	
GENERAL PLANT			
Land and Land Rights (389)	724	0	33
Structures and Improvements (390)	265,814	0	34
Office Furniture and Equipment (391)	7,132	0	35
Computer Equipment (391.1)	34,834	0	36
Transportation Equipment (392)	31,688	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	42,130	5,417	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	382,322	5,417	
Total utility plant in service directly assignable	9,159,031	367,790	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	9,159,031	367,790	

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)	0	0	746,190	26
Transmission and Distribution Mains (343)	7,099	0	4,685,972	27
Fire Mains (344)	0	0	0	28
Services (345)	5,796	0	1,157,680	29
Meters (346)	595	0	794,846	30
Hydrants (348)	5,100	(5,683)	447,625	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	18,590	(5,683)	7,852,341	
GENERAL PLANT				
Land and Land Rights (389)	0	0	724	33
Structures and Improvements (390)	0	0	265,814	34
Office Furniture and Equipment (391)	0	0	7,132	35
Computer Equipment (391.1)	0	0	34,834	36
Transportation Equipment (392)	0	0	31,688	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	47,547	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	0	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	0	0	387,739	
Total utility plant in service directly assignable	18,590	(5,683)	9,502,548	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	18,590	(5,683)	9,502,548	

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			29,579	29,579	1
February			26,730	26,730	2
March			30,354	30,354	3
April			31,423	31,423	4
May			34,489	34,489	5
June			34,915	34,915	6
July			40,192	40,192	7
August			35,438	35,438	8
September			36,569	36,569	9
October			35,039	35,039	10
November			31,715	31,715	11
December			31,853	31,853	12
Total for year	0	0	398,296	398,296	
Less: Measured or estimated water used in main flushing and water treatment during year				4,102	13
Less: Other utility use				774	14
Other utility use explanation:					15
Backwash 1998					
Water pumped into distribution system				393,420	16
Less: Water sold				345,624	17
Losses and unaccounted for				47,796	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
NONE					
Maximum gallons pumped by all methods in any one day during reporting year				2,289	21
Date of maximum: 7/10/1998					22
Cause of maximum:					23
Normal Usage					
Minimum gallons pumped by all methods in any one day during reporting year				747	24
Date of minimum: 11/27/1998					25
Total KWH used for pumping for the year				626,313	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery: N/A					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)	
EGGLESON STREET	NORTH - 10	250	30	994	Yes	1
300 MCADAMS	SOUTH - 8	250	24	1,296,000	Yes	2
CENTER DRIVE	SOUTH - 9	175	24	576,000	Yes	3
517 PACKARD	WEST - 6	325	24	648,000	Yes	4

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	NORTH - 10	SOUTH - 8	SOUTH - 9	1
Location	EGGELSON	300 MCADAMS DR.	CENTER DRIVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1995	1987	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	800	400	8
Pump Motor or Standby Engine Mfr	U.S.	G.E.	G.E.	10
Year Installed	1995	1990	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WEST - 6			14
Location	517 PACKARD ST.			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1948			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	500			21
Pump Motor or Standby Engine Mfr	U.S.			23
Year Installed	1988			24
Type	ELECTRIC			25
Horsepower	60			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	JRTH TOMAH DISTRIBUTION	JUTH TOMAH DISTRIBUTION		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1991	1971		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	164	158		6
Total capacity in gallons	500,000	1,000,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	PRESSURE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8640			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	N			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	3,738	0	0	0	3,738	1
M	D	3.000	587	0	587	0	0	2
M	D	4.000	27,619	0	0	0	27,619	3
M	D	6.000	95,101	1,291	376	(587)	95,429	4
M	D	8.000	57,368	413	0	0	57,781	5
M	D	10.000	38,286	0	0	3,318	41,604	6
M	D	12.000	45,174	0	0	5,100	50,274	7
Total Within Municipality			267,873	1,704	963	7,831	276,445	
M	D	6.000	2,000	0	0	587	2,587	8
M	D	10.000	3,318	0	0	(3,318)	0	9
M	D	12.000	5,100	0	0	(5,100)	0	10
Total Outside of Municipality			10,418	0	0	(7,831)	2,587	
Total Utility			278,291	1,704	963	0	279,032	

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)	
L	0.625	20	0	0	0	20	0	1
M	0.750	1,690	3	127	0	1,566	0	2
M	1.000	864	154	18	0	1,000	0	3
M	1.500	61	5	3	0	63	0	4
M	2.000	68	3	2	0	69	0	5
M	3.000	2	0	0	0	2	0	6
M	4.000	18	0	0	0	18	0	7
M	6.000	8	0	0	0	8	0	8
M	8.000	9	0	0	0	9	0	9
M	10.000	2	0	0	0	2	0	10
Total Utility		2,742	165	150	0	2,757	0	

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	2,696	43	6	0	2,733	460	1
0.750	2	0	0	0	2	0	2
1.000	192	0	2	(5)	185	33	3
1.500	53	3	0	0	56	16	4
2.000	52	0	1	0	51	9	5
3.000	16	0	0	(1)	15	0	6
4.000	4	0	0	0	4	0	7
10.000	1	0	0	0	1	0	8
Total:	3,016	46	9	(6)	3,047	518	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,478	214	8	12	0	21	2,733	1
0.750	2	0	0	0	0	0	2	2
1.000	72	93	4	11	0	5	185	3
1.500	2	40	2	11	0	1	56	4
2.000	1	31	4	14	0	1	51	5
3.000	0	8	3	4	0	0	15	6
4.000	0	3	0	0	0	1	4	7
10.000	0	0	0	1	0	0	1	8
Total:	2,555	389	21	53	0	29	3,047	

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	6		0	(2)	4	1
Within Municipality	401	13	10	2	406	2
Total Fire Hydrants	407	13	10	0	410	
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:	410
Number of distribution system valves end of year:	668
Number of distribution valves operated during year:	167

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Water Revenues are higher in 1998 because they reflect 13 months of billing. (Dec 97 - Dec 98). Billing was changed from Quarterly to Monthly in November of 1998.

Property Tax Equivalent (Water) (Page W-07)

Water Utility property tax equivalent was set at \$175,000. by the City of Tomah Common Council. The resolution was passed on Oct. 14, 1997.

Water Utility Plant in Service (Page W-08)

Hydrants (348) was adjusted to move hydrant materials inventory to Materials & Supplies (150) per auditor.

Water Mains (Page W-15)

Water Mains added were contributed by the developer.

Adjustments to water mains were to correct (reverse) an adjusting error made in 1997.

Water Services (Page W-16)

15 SERVICES ADDED WERE CONTRIBUTED BY DEVELOPER.

Meters (Page W-17)

Meters were adjusted to reflect physical inventory figures.
