



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: TOMAH WATER UTILITY

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Principal Office: 819 SUPERIOR AVE  
TOMAH, WI 54660

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For the Year Ended: DECEMBER 31, 1999

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

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**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:**

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**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 - 7452

**Fax Number:** (608) 374 - 7444

**E-mail Address:** lsullivan@ci.tomah.wi.us

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

**Name:** NONE  
**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR JOHNSON WILLIAM  
**Title:** PUBLIC WORKS & UTILITIES COMMITTEE PRESIDENT

**Office Address:**  
404 GLENDALE  
TOMAH, WI 54660

**Telephone:** (608) 374 - 3127

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MRS CAROL CHRISTNOVICH CPA

**Title:** AUDITOR

**Office Address:** HAWKINS, ASH, BAPTIE  
99 MILWAUKEE STREET  
P.O. BOX 1508  
LACROSSE, WI 54601-1508

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

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

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

**Date of most recent audit report:** 3/13/2000

**Period covered by most recent audit:** 1999

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

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**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:**

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

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

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

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**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:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,196,354	1,162,024	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	372,875	368,468	2
Depreciation Expense (403)	191,131	179,356	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	182,181	179,921	5
<b>Total Operating Expenses</b>	<b>746,187</b>	<b>727,745</b>	
<b>Net Operating Income</b>	<b>450,167</b>	<b>434,279</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>450,167</b>	<b>434,279</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	49,495	44,101	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>49,495</b>	<b>44,101</b>	
<b>Total Income</b>	<b>499,662</b>	<b>478,380</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>499,662</b>	<b>478,380</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	97,818	103,728	14
Amortization of Debt Discount and Expense (428)	20,355	20,558	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	21,607	19,955	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>139,780</b>	<b>144,241</b>	
<b>Net Income</b>	<b>359,882</b>	<b>334,139</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,010,218	1,676,079	20
Balance Transferred from Income (433)	359,882	334,139	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,370,100</b>	<b>2,010,218</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
GENERAL INVESTMENTS	19,107	5
SPECIAL ASSESSMENTS	16,775	6
BOND INVESTMENTS	13,613	7
<b>Total (Acct. 419):</b>	<b>49,495</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	8
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	9
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	10
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	11
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	12
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	13
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	14
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	1,196,354	0	0	0	1,196,354	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,196,354</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,196,354</b>	

### 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	173,883		173,883	1
Electric operating expenses	0		0	2
Gas operating expenses	0		0	3
Heating operating expenses	0		0	4
Sewer operating expenses	0		0	5
Merchandising and jobbing	0		0	6
Other nonutility expenses	0		0	7
Water utility plant accounts	4,173		4,173	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>178,056</b>	<b>0</b>	<b>178,056</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	10,645,474	9,503,438	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,595,852	1,438,050	<b>2</b>
<b>Net Utility Plant</b>	<b>9,049,622</b>	<b>8,065,388</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	146,458	181,751	<b>6</b>
Special Funds (125)	363,082	343,469	<b>7</b>
<b>Total Other Property and Investments</b>	<b>509,540</b>	<b>525,220</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	27,095	68,685	<b>8</b>
Temporary Cash Investments (132)	675,378	214,833	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	149,005	119,972	<b>11</b>
Other Accounts Receivable (143)	147,504	76,751	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	50,638	62,556	<b>14</b>
Materials and Supplies (150)	26,918	26,058	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	5,984	6,146	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,082,522</b>	<b>575,001</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	45,456	53,194	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	109,522	122,140	<b>20</b>
<b>Total Deferred Debits</b>	<b>154,978</b>	<b>175,334</b>	
<b>Total Assets and Other Debits</b>	<b>10,796,662</b>	<b>9,340,943</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,041,552	1,044,917	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	2,370,100	2,010,218	<b>23</b>
<b>Total Proprietary Capital</b>	<b>4,411,652</b>	<b>3,055,135</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,690,000	1,904,400	<b>24</b>
Advances from Municipality (223)	270,196	388,458	<b>25</b>
Other Long-Term Debt (224)	350,000	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,310,196</b>	<b>2,292,858</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	16,439	11,296	<b>28</b>
Payables to Municipality (233)	65,601	20,519	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	181,422	181,422	<b>31</b>
Interest Accrued (237)	27,564	27,822	<b>32</b>
Other Current and Accrued Liabilities (238)	77,950	85,196	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>368,976</b>	<b>326,255</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	1,789	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>1,789</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	0	0	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,705,838	3,664,906	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>10,796,662</b>	<b>9,340,943</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	10,641,415	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)	0				3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	0				5
Completed Construction not Classified (106)	0				6
Construction Work in Progress (107)	4,059				7
Utility Plant Acquisition Adjustments (108)	0				8
Other Utility Plant Adjustments (109)	0				9
<b>Total Utility Plant</b>	<b>10,645,474</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,595,852	0	0	0	10
<b>Total Accumulated Provision</b>	<b>1,595,852</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>9,049,622</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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)	
<b>Balance first of year</b>	1,438,050				<b>1,438,050</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	191,131				<b>191,131</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	21,995				<b>21,995</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE	0				<b>0</b>	<b>9</b>
Salvage	4,150				<b>4,150</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>217,276</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>217,276</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	55,789				<b>55,789</b>	<b>15</b>
Cost of removal	3,685				<b>3,685</b>	<b>16</b>
Other debits (specify):						<b>17</b>
NONE	0				<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>59,474</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,474</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,595,852</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,595,852</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	26,918	26,058 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
<b>Total Materials and Supplies</b>	<b>26,918</b>	<b>26,058</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
93 B-REFUNDING BOND	4,728	18100	36,599	1
95 A-BOND DISCOUNT	407	18100	2,376	2
95 BOND -ISSUANCE	1,924	18102	6,338	3
B BOND-MIDLAND	143	18100	143	4
B BOND-OAKWOOD	535	18100	0	5
<b>Total</b>			<b>45,456</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	6
<b>Total</b>			<b>0</b>	

**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	1,044,917	1
<b>Changes during year (explain):</b>		
N. LEMONWEIR WATER MAIN AND SERVICES ADDITIONS	15,094	2
S. LEMONWEIR WATER MAIN AND SERVICES ADDITIONS	257,767	3
TOWN LINE ROAD WATER ADDITIONS	2,384	4
S. LEMONWEIR & INTERCEPTOR AREA ADDITIONS	222,192	5
S.E. INTERCHANGE WATER ADDITIONS	499,198	6
<b>Balance end of year</b>	<b><u>2,041,552</u></b>	

**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%	0	<b>1</b>
B BOND-OAKWOOD	09/01/1990	12/01/2005	6.95%	60,000	<b>2</b>
93B REFUNDING	02/23/1993	10/01/2010	4.70%	1,350,000	<b>3</b>
95 WATER SYSTEM BONDS	08/01/1995	10/01/2004	4.75%	280,000	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>1,690,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

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)	
<b>Advances (223)</b>					
1988 WATERMAIN	05/03/1989	03/15/1999	6.50%	0	1
WELL PROJECT	11/26/1987	06/01/2001	8.50%	93,336	2
RESERVOIR	12/01/1991	12/01/2005	6.53%	176,860	3
<b>Total for Account 223</b>				<b>270,196</b>	
<b>Other Long-Term Debt (224)</b>					
NORTH RESERVOIR PAINTING	09/27/1999	03/27/2003	5.25%	350,000	4
<b>Total for Account 224</b>				<b>350,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	181,422	1
<b>Accruals:</b>		
Charged water department expense	175,000	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>175,000</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	175,000	6
Social Security taxes		7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>175,000</b>	
<b>Balance end of year</b>	<b>181,422</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
MIDLAND B BOND	326	653	979	0	1
OAKWOOD B BOND	2,125	5,675	6,375	1,425	2
1993B REFUNDING	18,227	71,364	72,908	16,683	3
1995 REVENUE BONDS	4,001	15,545	16,005	3,541	4
<b>Subtotal</b>	<b>24,679</b>	<b>93,237</b>	<b>96,267</b>	<b>21,649</b>	
<b>Advances from Municipality (223)</b>					
ADV.-WELLS	709	8,167	8,509	367	5
ADV.-MAINS	0			0	6
ADV.-1988 MAINS	1,331	350	1,681	0	7
ADV.-TOWER	1,103	13,090	13,226	967	8
<b>Subtotal</b>	<b>3,143</b>	<b>21,607</b>	<b>23,416</b>	<b>1,334</b>	
<b>Other Long-Term Debt (224)</b>					
S. RESERVOIR PAINTING- F&M BANK	0	4,581	0	4,581	9
<b>Subtotal</b>	<b>0</b>	<b>4,581</b>	<b>0</b>	<b>4,581</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>27,822</b>	<b>119,425</b>	<b>119,683</b>	<b>27,564</b>	

**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	3,664,906	0	0	0	0	<b>3,664,906</b>	1
<b>Add credits during year:</b>							
For Services	16,429	0	0	0	0	<b>16,429</b>	2
For Mains	24,503	0	0	0	0	<b>24,503</b>	3
<b>Other (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	5
<b>Balance End of Year</b>	<b>3,705,838</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,705,838</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	<b>0</b>	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)	
<b>Investment in Municipality (123):</b>		
N/A	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	146,300	2
CAPITAL CREDITS	158	3
<b>Total (Acct. 124):</b>	<b>146,458</b>	
<b>Special Funds (125):</b>		
RESERVE FUND-WATER SYS BOND	65,225	4
DEBT SERVICE FUND- OAKWOOD BOND	30,000	5
RESERVE FUND-1993B REFUNDING	256,525	6
DEBT SERVICE FUND- B BONDS	11,332	7
<b>Total (Acct. 125):</b>	<b>363,082</b>	
<b>Notes Receivable (141):</b>		
NONE	0	8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	149,005	9
Electric	0	10
Sewer (Regulated)	0	11
<b>Other (specify):</b>		
NONE	0	12
<b>Total (Acct. 142):</b>	<b>149,005</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	143,436	13
Merchandising, jobbing and contract work	4,068	14
<b>Other (specify):</b>		
NONE	0	15
<b>Total (Acct. 143):</b>	<b>147,504</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL	48,931	16
PAYROLL	1,707	17
<b>Total (Acct. 145):</b>	<b>50,638</b>	
<b>Prepayments (165):</b>		
NONE	0	18
<b>Total (Acct. 165):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
OTHER DEFERRED DEBITS	109,522	20
<b>Total (Acct. 183):</b>	<b>109,522</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO SEWER UTILITY	65,601	21
<b>Total (Acct. 233):</b>	<b>65,601</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	22
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	10,071,981	0	0	0	<b>10,071,981</b>	<b>1</b>
Materials and Supplies	26,488	0	0	0	<b>26,488</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,516,951	0	0	0	<b>1,516,951</b>	<b>4</b>
Customer Advances for Construction	0	0	0	0	<b>0</b>	<b>5</b>
Contributions in Aid of Construction	3,685,372	0	0	0	<b>3,685,372</b>	<b>6</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>4,896,146</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,896,146</b>	
Net Operating Income	450,167	0	0	0	<b>450,167</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>9.19%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.19%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,543,234	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,190,159	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>3,733,393</b>	
<b>Net Income</b>		
Net Income	359,882	5
 <b>Percent Return on Proprietary Capital</b>	 <b>9.64%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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**4. Estimated changes in revenues due to rate changes.**

N/A

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

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**6. Formal proceedings with the Public Service Commission.**

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Commission/Committee (Page iv)

July 13, 2000

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

1999 Analytical Review DWCCA-5920-PJL

Dear Ms. Sullivan:

Thank you for your response to our letter of May 24, 2000, concerning the analytical review of your 1999 annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, based upon your response we consider that item number one requires reclassification before we can complete this analytical review.

Regarding the \$109,522 that was reported in Account 183, Other Deferred Debits on page F-19, you indicated in your response that this amount represents the remaining balance to amortize on the loss on the early extinguishment of a previous debt advance refunding. I have confirmed with Mr. Bruce Manthey, PSC Public Utility Auditor, that this balance should more appropriately be reported in Account 181, Unamortized Debt Discount and Expense since the expense results from a debt that has been issued by the utility. Please refer to the Class C Water Uniform System of Accounts, Account 181, paragraph B, page 32. Please confirm that this amount is reclassified to Account 181. Upon our receipt of your response, you may consider the review closed.

If you have any questions, please feel free to contact me at (608) 267-9198 or e-mail me at [leegep@psc.state.wi.us](mailto:leegep@psc.state.wi.us).

Sincerely,

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

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cc: Mr. William Johnson, President

RESPONSE LETTER RECEIVED 8/1/00.  
Utility confirmed that they will reclass above amount to a/c 181.  
Review closed.  
PJL

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership - Contacts (Page iv)**

May 24, 2000

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

1999 Analytical Review DWCCA-5920-PJL

Dear Ms. Sullivan:

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 review of Account 183, Miscellaneous Deferred Debits, in the 1999 PSC Annual Report, we note that the balance description is "Other Deferred Debits" and in the 1998 and 1997 reports the description is "Amort. of Debt Discount." Based upon the description relating to "Debt Discount," this should be reported in Account 181, Unamortized Debt Discount and Expense. Please confirm that this will be reported in the future in Account 181, Unamortized Debt Discount and Expense.

2. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that your 3, 4, and 10 inch water meters have not been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. Please provide a copy of your plan to comply with § PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please

respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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## FINANCIAL SECTION FOOTNOTES

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cc: Mr. William Johnson, President

RESPONSE RECEIVED 6/28/00.

#1, the \$109,522 in a/c 183 represents balance to amortize loss on the early extinguishment of a previous debt advance refunding. It was incorrectly titled "Amortization of Debt Discount" in the '97 & '98 reports. If utility doesn't hear back from us they will assume it is correctly accounted for in a/c 183. Will send them follow up letter per Bruce Manthey explaining that this issue should be recorded in a/c 181.

#2, they are looking at purchasing a large meter tester and/or obtaining quotes from private companies to test meters.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,161,472	1
<b>Total Sales of Water</b>	<b>1,161,472</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	4,354	2
Miscellaneous Service Revenues (471)	2,340	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	28,188	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>34,882</b>	
<b>Total Operating Revenues</b>	<b>1,196,354</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	450	8
Pumping Expenses (620-625)	88,206	9
Water Treatment Expenses (630-635)	68,091	10
Transmission and Distribution Expenses (640-655)	87,886	11
Customer Accounts Expenses (901-904)	7,163	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	121,079	14
<b>Total Operation and Maintenance Expenses</b>	<b>372,875</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	191,131	15
Amortization Expense (404-407)	0	16
Taxes (408)	182,181	17
<b>Total Other Operating Expenses</b>	<b>373,312</b>	
<b>Total Operating Expenses</b>	<b>746,187</b>	
<b>NET OPERATING INCOME</b>	<b>450,167</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,582	133,552	439,383	4
Commercial	384	118,649	272,904	5
Industrial	20	47,805	78,055	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,986</b>	<b>300,006</b>	<b>790,342</b>	
Private Fire Protection Service (462)	29		15,475	7
Public Fire Protection Service (463)	3,042		261,873	8
Other Sales to Public Authorities (464)	56	50,247	93,782	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
<b>Total Sales of Water</b>	<b>6,113</b>	<b>350,253</b>	<b>1,161,472</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	261,873	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
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>261,873</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,354	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>4,354</b>	
<b>Miscellaneous Service Revenues (471):</b>		
WATER SERVICE APPS	2,340	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,340</b>	
<b>Rents from Water Property (472):</b>		
NONE	0	8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	25,475	10
<b>Other (specify):</b>		
MISC. CHARGES: DISCONNECT	2,713	11
<b>Total Other Water Revenues (474)</b>	<b>28,188</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	450	4
<b>Total Source of Supply Expenses</b>	<b>450</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	46,866	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	36,472	7
Operation Supplies and Expenses (623)	2,259	8
Maintenance of Pumping Plant (625)	2,609	9
<b>Total Pumping Expenses</b>	<b>88,206</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	36,468	10
Chemicals (631)	26,388	11
Operation Supplies and Expenses (632)	2,297	12
Maintenance of Water Treatment Plant (635)	2,938	13
<b>Total Water Treatment Expenses</b>	<b>68,091</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	38,816	14
Operation Supplies and Expenses (641)	22,070	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	16
Maintenance of Mains (651)	8,029	17
Maintenance of Services (652)	11,935	18
Maintenance of Meters (653)	4,318	19
Maintenance of Hydrants (654)	2,718	20
Maintenance of Other Plant (655)	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>87,886</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	401	<b>22</b>
Accounting and Collecting Labor (902)	3,107	<b>23</b>
Supplies and Expenses (903)	3,655	<b>24</b>
Uncollectible Accounts (904)	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>7,163</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	29,226	<b>27</b>
Office Supplies and Expenses (921)	5,299	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	<b>29</b>
Outside Services Employed (923)	8,353	<b>30</b>
Property Insurance (924)	732	<b>31</b>
Injuries and Damages (925)	8,515	<b>32</b>
Employee Pensions and Benefits (926)	56,780	<b>33</b>
Regulatory Commission Expenses (928)	0	<b>34</b>
Miscellaneous General Expenses (930)	5,458	<b>35</b>
Transportation Expenses (933)	6,716	<b>36</b>
Maintenance of General Plant (935)	0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>121,079</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>372,875</b>	

**TAXES (ACCT. 408 - WATER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		175,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,730	2
<b>Net property tax equivalent</b>		<b>167,270</b>	
Social Security		13,302	3
PSC Remainder Assessment		1,609	4
Other (specify): NONE	NONE	0	5
<b>Total tax expense</b>		<b><u>182,181</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, 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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.221559				3
County tax rate	mills		5.823382				4
Local tax rate	mills		9.822617				5
School tax rate	mills		9.454777				6
Voc. school tax rate	mills		2.391845				7
Other tax rate - Local	mills		1.334437				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.048617</b>				<b>10</b>
Less: state credit	mills		1.836828				11
<b>Net tax rate</b>	mills		<b>27.211789</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.822617</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.846622</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>1.334437</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>23.003676</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>29.048617</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.791903</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.211789</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.549087</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>10,641,415</b>	10,641,415				22
Materials & Supplies	\$	<b>26,918</b>	26,918				23
<b>Subtotal</b>	\$	<b>10,668,333</b>	<b>10,668,333</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>10,668,333</b>	<b>10,668,333</b>				<b>26</b>
Assessment Ratio	dec.		0.902700				27
<b>Assessed Value</b>	\$	<b>9,630,304</b>	<b>9,630,304</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.549087</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>207,524</b>	<b>207,524</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	203,611					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	175,000					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>175,000</b>					<b>34</b>

### 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0	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
<b>Total Source of Supply Plant</b>	<b>311,818</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	88,934	0	12
Structures and Improvements (321)	221,083	0	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
<b>Total Pumping Plant</b>	<b>696,890</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	253,760	0	23
<b>Total Water Treatment Plant</b>	<b>253,760</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>311,818</b>	
<b>PUMPING PLANT</b>				
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>696,890</b>	
<b>WATER TREATMENT PLANT</b>				
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
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>253,760</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	746,190	0	26
Transmission and Distribution Mains (343)	4,685,972	974,185	27
Fire Mains (344)	0	0	28
Services (345)	1,157,680	134,091	29
Meters (346)	794,846	9,960	30
Hydrants (348)	447,625	63,406	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>7,852,341</b>	<b>1,181,642</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	724	0	33
Structures and Improvements (390)	265,814	0	34
Office Furniture and Equipment (391)	7,132	2,298	35
Computer Equipment (391.1)	34,834	3,264	36
Transportation Equipment (392)	31,688		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	47,547	7,452	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>387,739</b>	<b>13,014</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,502,548</b>	<b>1,194,656</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>9,502,548</b>	<b>1,194,656</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)	0	0	746,190	26
Transmission and Distribution Mains (343)	35,896	0	5,624,261	27
Fire Mains (344)	0	0	0	28
Services (345)	18,238	0	1,273,533	29
Meters (346)	46	0	804,760	30
Hydrants (348)	1,609	0	509,422	31
Other Transmission and Distribution Plant (349)	0	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>55,789</b>	<b>0</b>	<b>8,978,194</b>	
<b>GENERAL PLANT</b>				
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	9,430	35
Computer Equipment (391.1)			38,098	36
Transportation Equipment (392)			31,688	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			54,999	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>400,753</b>	
<b>Total utility plant in service directly assignable</b>	<b>55,789</b>	<b>0</b>	<b>10,641,415</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>55,789</b>	<b>0</b>	<b>10,641,415</b>	

## 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	0	0	31,131	31,131	1
February	0	0	28,617	28,617	2
March	0	0	31,693	31,693	3
April	0	0	33,141	33,141	4
May	0	0	36,642	36,642	5
June	0	0	41,207	41,207	6
July	0	0	39,726	39,726	7
August	0	0	39,659	39,659	8
September	0	0	37,462	37,462	9
October	0	0	37,823	37,823	10
November	0	0	34,614	34,614	11
December	0	0	32,928	32,928	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>424,643</b>	<b>424,643</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				20,646	13
Less: Other utility use				770	14
Other utility use explanation: BACKWASH AND CONSTRUCTION					15
Water pumped into distribution system				403,227	16
Less: Water sold				350,253	17
Losses and unaccounted for				52,974	18
Percent unaccounted for to the nearest whole percent (%)				13%	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				2,040	21
Date of maximum: 6/24/1999					22
Cause of maximum: NORMAL USAGE					23
Minimum gallons pumped by all methods in any one day during reporting year				696	24
Date of minimum: 11/6/1999					25
Total KWH used for pumping for the year				663,849	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery: N/A					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
EGGLESON STREET	NORTH - 10	250	30	994	Yes	<b>1</b>
300 MCADAMS	SOUTH - 8	250	24	1,296,000	Yes	<b>2</b>
CENTER DRIVE	SOUTH - 9	175	24	576,000	Yes	<b>3</b>
517 PACKARD	WEST - 6	325	24	648,000	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
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
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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

### 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	1,414	0	2,324	1
M	D	3.000	0	0	0	0	0	2
M	D	4.000	27,619	0	1,379	0	26,240	3
M	D	6.000	95,429	2,206	4,577	0	93,058	4
M	D	8.000	57,781	7,589	29	0	65,341	5
M	D	10.000	41,604	0	0	0	41,604	6
M	D	12.000	50,274	15,204	0	0	65,478	7
P	D	12.000	0	1,289			1,289	8
<b>Total Within Municipality</b>			<b>276,445</b>	<b>26,288</b>	<b>7,399</b>	<b>0</b>	<b>295,334</b>	
M	D	6.000	2,587	0	0	0	2,587	9
M	D	10.000	0	0	0	0	0	10
M	D	12.000	0	0	0	0	0	11
<b>Total Outside of Municipality</b>			<b>2,587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,587</b>	
<b>Total Utility</b>			<b>279,032</b>	<b>26,288</b>	<b>7,399</b>	<b>0</b>	<b>297,921</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	20	0	0	0	20	0	1
M	0.750	1,566	4	156	0	1,414	0	2
M	1.000	1,000	180	9	0	1,171	0	3
M	1.500	63	6	1	0	68	0	4
M	2.000	69	8	2	0	75	0	5
M	3.000	2	0	1	0	1	0	6
M	4.000	18	2	1	0	19	0	7
M	6.000	8	2	0	0	10	0	8
M	8.000	9	0	0	0	9	0	9
M	10.000	2	0	0	0	2	0	10
M	12.000		1			1		11
<b>Total Utility</b>		<b>2,757</b>	<b>203</b>	<b>170</b>	<b>0</b>	<b>2,790</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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	2,733	48	1	0	2,780	159	1
0.750	2	0	0	0	2	1	2
1.000	185	2	0	0	187	11	3
1.500	56	0	0	0	56	8	4
2.000	51	2	0	0	53	5	5
3.000	15	0	0	0	15	0	6
4.000	4	1	0	0	5	0	7
10.000	1	0	0	0	1	0	8
<b>Total:</b>	<b>3,047</b>	<b>53</b>	<b>1</b>	<b>0</b>	<b>3,099</b>	<b>184</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,521	209	8	10	0	32	2,780	1
0.750	2	0	0	0	0	0	2	2
1.000	70	97	5	12	0	3	187	3
1.500	2	40	2	11	0	1	56	4
2.000	0	32	5	16	0	0	53	5
3.000	0	8	3	4	0	0	15	6
4.000	0	3	1	1	0	0	5	7
10.000	0	0	0	1	0	0	1	8
<b>Total:</b>	<b>2,595</b>	<b>389</b>	<b>24</b>	<b>55</b>	<b>0</b>	<b>36</b>	<b>3,099</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	4	0	0	0	4	1
Within Municipality	406	38	8		436	2
<b>Total Fire Hydrants</b>	<b>410</b>	<b>38</b>	<b>8</b>	<b>0</b>	<b>440</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	440
Number of distribution system valves end of year:	736
Number of distribution valves operated during year:	93

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## WATER OPERATING SECTION FOOTNOTES

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

#### Administrative and General Expenses:

Admin. & Gen Salaries and Employee Pensions: Decrease due to water share of employee who resigned and was not replaced.

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### 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.

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### Water Utility Plant in Service (Page W-08)

Additions of mains, services and hydrants were paid by municipality. They were part of the interceptor project for the new WWTP. Some water mains and services were also added and paid by the muni for the HWY 131 project done in conjunction with the D.O.T.

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### Pumping and Purchased Water Statistics (Page W-10)

Water loss percentage is high this year due to the extensive amount of construction that was done in the City this year.

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### Water Mains (Page W-15)

647 feet of mains were added by developers.

All other additions were paid for by the Municipality

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### Water Services (Page W-16)

5 services were added by Developers.

All other services added were paid for by the Municipality

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