



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, 2000

**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 LINDA J NIEBUHR

**Title:** ADMINISTRATIVE ASSISTANT

**Office Address:**

819 SUPERIOR AVE  
TOMAH, WI 54660

**Telephone:** (608) 734 - 7452

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

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

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

**Name:** MRS CAROL A CHRISTNOVICH CPA

**Title:** MANAGER

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

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

**Telephone:** (608) 784 - 7737 EXT 219

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

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

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

**Name:** MR WILLIAM JOHNSON

**Title:** PUBLIC WORKS AND 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:** MR ALLAN D BROTT CPA

**Title:** PARTNER

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

99 MILWAUKEE STREET

P.O. BOX 1508

LA CROSSE, WI 54602

**Telephone:** (608) 784 - 7737 EXT 205

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

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

**Date of most recent audit report:** 3/16/2001

**Period covered by most recent audit:** DECEMBER 31, 2000

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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

MR WILLIAM JOHNSON, PRESIDENT

MR CHARLES LUDEKING, MEMBER

MR DAN LUDEKING, MEMBER

MR RONALD OLSON, MEMBER

MR KEN PATTERSON, SECRETARY

HON ALLAN (ED) THOMPSON, MAYOR

MR RONALD TRALMER, MEMBER

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

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

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,218,675	1,196,354	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	663,956	372,875	2
Depreciation Expense (403)	200,823	191,131	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	181,899	182,181	5
<b>Total Operating Expenses</b>	<b>1,046,678</b>	<b>746,187</b>	
<b>Net Operating Income</b>	<b>171,997</b>	<b>450,167</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>171,997</b>	<b>450,167</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)	51,905	49,495	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>51,905</b>	<b>49,495</b>	
<b>Total Income</b>	<b>223,902</b>	<b>499,662</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>223,902</b>	<b>499,662</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	100,118	97,818	14
Amortization of Debt Discount and Expense (428)	19,569	20,355	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	15,488	21,607	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>135,175</b>	<b>139,780</b>	
<b>Net Income</b>	<b>88,727</b>	<b>359,882</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,370,100	2,010,218	20
Balance Transferred from Income (433)	88,727	359,882	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	1,154	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>2,457,673</b>	<b>2,370,100</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		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
SPECIAL ASSESSMENT	11,894	5
CASH AND INVESTMENTS	40,011	6
<b>Total (Acct. 419):</b>	<b>51,905</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
PRIOR YEAR AUDIT ENTRY NOT MADE BY UTILITY (REDUCING INTEREST INCOME)	1,154	11
<b>Total (Acct. 435)--Debit:</b>	<b>1,154</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<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	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	1,218,675	0	0	0	1,218,675	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,218,675</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,218,675</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	175,112		175,112	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	4,143		4,143	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>179,255</b>	<b>0</b>	<b>179,255</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	10,788,996	10,645,474	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,789,864	1,595,852	2
<b>Net Utility Plant</b>	<b>8,999,132</b>	<b>9,049,622</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	100,070	146,458	6
Special Funds (125)	363,082	363,082	7
<b>Total Other Property and Investments</b>	<b>463,152</b>	<b>509,540</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	11,506	27,095	8
Temporary Cash Investments (132)	702,012	675,378	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	112,013	149,005	11
Other Accounts Receivable (143)	57,699	147,504	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	39,116	50,638	14
Materials and Supplies (150)	25,999	26,918	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,557	5,984	17
<b>Total Current and Accrued Assets</b>	<b>949,902</b>	<b>1,082,522</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	135,410	45,456	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	25,976	109,522	20
<b>Total Deferred Debits</b>	<b>161,386</b>	<b>154,978</b>	
<b>Total Assets and Other Debits</b>	<b>10,573,572</b>	<b>10,796,662</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	2,041,552	<b>21</b>
Appropriated Earned Surplus (215)		0	<b>22</b>
Unappropriated Earned Surplus (216)	2,457,673	2,370,100	<b>23</b>
<b>Total Proprietary Capital</b>	<b>4,499,225</b>	<b>4,411,652</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,480,000	1,690,000	<b>24</b>
Advances from Municipality (223)	171,514	270,196	<b>25</b>
Other Long-Term Debt (224)	315,000	350,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,966,514</b>	<b>2,310,196</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	21,077	16,439	<b>28</b>
Payables to Municipality (233)	0	65,601	<b>29</b>
Customer Deposits (235)		0	<b>30</b>
Taxes Accrued (236)	175,000	181,422	<b>31</b>
Interest Accrued (237)	23,718	27,564	<b>32</b>
Other Current and Accrued Liabilities (238)	85,255	77,950	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>305,050</b>	<b>368,976</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	36,500	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>36,500</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)		0	<b>37</b>
Injuries and Damages Reserve (262)		0	<b>38</b>
Pensions and Benefits Reserve (263)		0	<b>39</b>
Miscellaneous Operating Reserves (265)		0	<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,766,283	3,705,838	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>10,573,572</b>	<b>10,796,662</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)	10,774,338	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)	14,658				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	10,788,996	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,789,864	0	0	0	10
<b>Total Accumulated Provision</b>	1,789,864	0	0	0	
<b>Net Utility Plant</b>	8,999,132	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,595,852				<b>1,595,852</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	200,823				<b>200,823</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	22,314				<b>22,314</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	3,501				<b>3,501</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>226,638</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>226,638</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	32,626				<b>32,626</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>32,626</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,626</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,789,864</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,789,864</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	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	25,999	26,918
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>25,999</b>	<b>26,918</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	4,699	181	31,900	1
95 A-BOND DISCOUNT	407	181	1,969	2
95 BOND -ISSUANCE	1,703	181	4,636	3
B BOND-MIDLAND	143	181	0	4
LOSS OF EARLY EXTINQUISHMENT OF PRIOR YEAR DEBT	12,618	181	96,905	5
<b>Total</b>			<b>135,410</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	2,041,552	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>2,041,552</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-OAKWOOD	09/01/1990	12/01/2005	6.95%	30,000	<b>1</b>
93B REFUNDING	02/23/1993	10/01/2010	4.70%	1,210,000	<b>2</b>
95 WATER SYSTEM BONDS	08/01/1995	10/01/2004	4.75%	240,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>1,480,000</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>					
WELL PROJECT	11/26/1987	06/01/2001	8.50%	23,334	1
RESERVOIR	12/01/1991	12/01/2005	6.53%	148,180	2
<b>Total for Account 223</b>				<b>171,514</b>	
<b>Other Long-Term Debt (224)</b>					
RESERVOIR PAINTING	09/27/1999	03/27/2003	5.25%	315,000	3
<b>Total for Account 224</b>				<b>315,000</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		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>175,000</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	181,422	6
Social Security taxes		7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>181,422</u>	
<b>Balance end of year</b>	<u><u>175,000</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)	
<b>Bonds (221)</b>					
MIDLAND B BOND	0			0	1
OAKWOOD B BOND	1,425	3,565	4,275	715	2
1993B REFUNDING	16,683	65,069	66,732	15,020	3
1995 REVENUE BONDS	3,541	13,691	14,165	3,067	4
<b>Subtotal</b>	<b>21,649</b>	<b>82,325</b>	<b>85,172</b>	<b>18,802</b>	
<b>Advances from Municipality (223)</b>					
ADV.-WELLS	367	4,043	4,410	0	5
ADV.-MAINS	0			0	6
ADV.-1988 MAINS	0			0	7
ADV.-TOWER	967	11,445	11,596	816	8
<b>Subtotal</b>	<b>1,334</b>	<b>15,488</b>	<b>16,006</b>	<b>816</b>	
<b>Other Long-Term Debt (224)</b>					
RESERVOIR PAINTING- F&M BANK	4,581	17,793	18,274	4,100	9
<b>Subtotal</b>	<b>4,581</b>	<b>17,793</b>	<b>18,274</b>	<b>4,100</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>27,564</b>	<b>115,606</b>	<b>119,452</b>	<b>23,718</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	3,705,838	0	0	0	0	<b>3,705,838</b>	1
<b>Add credits during year:</b>							
For Services	14,297					<b>14,297</b>	2
For Mains	29,627					<b>29,627</b>	3
<b>Other (specify):</b>							
HYDRANTS	2,550					<b>2,550</b>	4
DEFERRED SPECIAL ASSESSMENTS COLLECTED	13,971					<b>13,971</b>	5
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	6
<b>Balance End of Year</b>	<b>3,766,283</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,766,283</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	7

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT RECEIVABLES	100,070	2
<b>Total (Acct. 124):</b>	<b>100,070</b>	
<b>Special Funds (125):</b>		
RESERVE FUND-WATER SYSTEM BOND	65,225	3
DEBT SERVICE FUND- OAKWOOD BOND	30,000	4
RESERVE FUND-1993B REFUNDING	256,525	5
DEBT SERVICE FUND-B BONDS	11,332	6
<b>Total (Acct. 125):</b>	<b>363,082</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	112,013	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>112,013</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	56,286	12
Merchandising, jobbing and contract work	1,413	13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>57,699</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL	37,218	15
PUBLIC WORKS PAYROLL	1,898	16
<b>Total (Acct. 145):</b>	<b>39,116</b>	
<b>Prepayments (165):</b>		
NONE		17
<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		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
PRELIMINARY TEST WELL EXPENSES	25,976	19
<b>Total (Acct. 183):</b>	<b>25,976</b>	
<b>Payables to Municipality (233):</b>		
NONE		20
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		21
<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	10,707,876	0	0	0	10,707,876	1
Materials and Supplies	26,458	0	0	0	26,458	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	1,692,858	0	0	0	1,692,858	4
Customer Advances for Construction	36,500				36,500	5
Contributions in Aid of Construction	3,736,060	0	0	0	3,736,060	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>5,268,916</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,268,916</b>	
Net Operating Income	171,997	0	0	0	171,997	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	3.26%	N/A	N/A	N/A	3.26%	

### 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	2,041,552	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,413,886	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>4,455,438</b>	
<b>Net Income</b>		
Net Income	88,727	5
 <b>Percent Return on Proprietary Capital</b>	 <b>1.99%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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**FINANCIAL SECTION FOOTNOTES**

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**Income Statement (Page F-01)**

Hawkins, Ash, Baptie & Company, LLP  
99 Milwaukee Street  
La Crosse, Wisconsin 54602

Tomah Water Utility  
City of Tomah  
Tomah, Wisconsin

We have compiled the accompanying balance sheets of the Tomah Water Utility as of December 31, 2000 and the related statements of income and earned surplus and supplementary information for the year then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

La Crosse, Wisconsin  
March 17, 2001

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**Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)**

As a result of PSC analytical review of the 1999 report, the loss or extinguishment of prior year debt has been reclassified to account 181.

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**Contributions in Aid of Construction (Account 271) (Page F-18)**

During 2000, a payment of \$13,971 was made on a deferred water special assessment that was never recorded on the Utility books.

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

Customer accounts receivable arrears in prior year were approximately \$50,000 prior to the December billing. For 2000, arrears before the December billing were almost 50% less than prior year. This is largely due to the increased collection efforts of the Utility.

The deferred debit represents preliminary costs in connection with a potential future well.

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## FINANCIAL SECTION FOOTNOTES

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

September 14, 2001

Ms. Linda J. Niebuhr, Administrative Assistant  
Tomah Water Utility  
819 Superior Avenue  
Tomah, WI 54660-2046

2000 Analytical Review DWCCA-5920-ELE

Dear Ms. Niebuhr:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

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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)	1,183,505	1
<b>Total Sales of Water</b>	<b>1,183,505</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	5,408	2
Miscellaneous Service Revenues (471)	3,345	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	26,417	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>35,170</b>	
<b>Total Operating Revenues</b>	<b>1,218,675</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	46,555	8
Pumping Expenses (620-625)	95,773	9
Water Treatment Expenses (630-635)	70,374	10
Transmission and Distribution Expenses (640-655)	303,875	11
Customer Accounts Expenses (901-904)	6,606	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	140,773	14
<b>Total Operation and Maintenance Expenses</b>	<b>663,956</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	200,823	15
Amortization Expense (404-407)		16
Taxes (408)	181,899	17
<b>Total Other Operating Expenses</b>	<b>382,722</b>	
<b>Total Operating Expenses</b>	<b>1,046,678</b>	
<b>NET OPERATING INCOME</b>	<b>171,997</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				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,605	138,610	424,738	4
Commercial	389	151,245	276,966	5
Industrial	23	72,409	98,969	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,017</b>	<b>362,264</b>	<b>800,673</b>	
Private Fire Protection Service (462)	33		17,434	7
Public Fire Protection Service (463)	3,076		280,230	8
Other Sales to Public Authorities (464)	59	53,012	85,168	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>6,185</b>	<b>415,276</b>	<b>1,183,505</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>
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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)	280,230	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>280,230</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,408	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>5,408</b>	
<b>Miscellaneous Service Revenues (471):</b>		
WATER SERVICE APPS	3,345	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>3,345</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	25,617	10
<b>Other (specify):</b> MISCELLANEOUS	800	11
<b>Total Other Water Revenues (474)</b>	<b>26,417</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		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)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	46,555	4
<b>Total Source of Supply Expenses</b>	<b>46,555</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	44,907	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	44,619	7
Operation Supplies and Expenses (623)	2,474	8
Maintenance of Pumping Plant (625)	3,773	9
<b>Total Pumping Expenses</b>	<b>95,773</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	38,276	10
Chemicals (631)	27,738	11
Operation Supplies and Expenses (632)	3,609	12
Maintenance of Water Treatment Plant (635)	751	13
<b>Total Water Treatment Expenses</b>	<b>70,374</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	41,448	14
Operation Supplies and Expenses (641)	27,441	15
Maintenance of Distribution Reservoirs and Standpipes (650)	212,155	16
Maintenance of Mains (651)	6,780	17
Maintenance of Services (652)	11,366	18
Maintenance of Meters (653)	4,018	19
Maintenance of Hydrants (654)	667	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>303,875</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)		<b>22</b>
Accounting and Collecting Labor (902)	3,405	<b>23</b>
Supplies and Expenses (903)	3,201	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>6,606</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	47,886	<b>27</b>
Office Supplies and Expenses (921)	7,851	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	9,803	<b>30</b>
Property Insurance (924)	1,460	<b>31</b>
Injuries and Damages (925)	6,571	<b>32</b>
Employee Pensions and Benefits (926)	53,988	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	4,784	<b>35</b>
Transportation Expenses (933)	8,430	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>140,773</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>663,956</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		8,355	2
<b>Net property tax equivalent</b>		<b>166,645</b>	
Social Security		13,728	3
PSC Remainder Assessment		1,526	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>181,899</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 § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Monroe				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.227828				3
County tax rate	mills		6.910913				4
Local tax rate	mills		9.893168				5
School tax rate	mills		9.736354				6
Voc. school tax rate	mills		2.669703				7
Other tax rate - Local	mills		1.356448				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.794414</b>				<b>10</b>
Less: state credit	mills		1.552155				11
<b>Net tax rate</b>	mills		<b>29.242259</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.893168</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.406057</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>1.356448</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>23.655673</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.794414</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.768181</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>29.242259</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.463338</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>10,645,474</b>	10,645,474				22
Materials & Supplies	\$	<b>269,180</b>	269,180				23
<b>Subtotal</b>	\$	<b>10,914,654</b>	<b>10,914,654</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>10,914,654</b>	<b>10,914,654</b>				<b>26</b>
Assessment Ratio	dec.		0.877800				27
<b>Assessed Value</b>	\$	<b>9,580,883</b>	<b>9,580,883</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.463338</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>215,219</b>	<b>215,219</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		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	311,818		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>311,818</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	88,934		12
Structures and Improvements (321)	221,083		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	310,308		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	76,565		20
<b>Total Pumping Plant</b>	<b>696,890</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	253,760		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		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			311,818	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>311,818</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			88,934	12
Structures and Improvements (321)			221,083	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			310,308	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			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	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			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)			20,028	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	746,190		26
Transmission and Distribution Mains (343)	5,624,261	83,536	27
Fire Mains (344)	0		28
Services (345)	1,273,533	15,161	29
Meters (346)	804,760	13,298	30
Hydrants (348)	509,422	6,612	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>8,978,194</b>	<b>118,607</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	724		33
Structures and Improvements (390)	265,814		34
Office Furniture and Equipment (391)	9,430		35
Computer Equipment (391.1)	38,098		36
Transportation Equipment (392)	31,688	44,742	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	54,999	2,200	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>400,753</b>	<b>46,942</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,641,415</b>	<b>165,549</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>10,641,415</b>	<b>165,549</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)			746,190 26
Transmission and Distribution Mains (343)	6,868		5,700,929 27
Fire Mains (344)			0 28
Services (345)	173		1,288,521 29
Meters (346)	14		818,044 30
Hydrants (348)			516,034 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>7,055</b>	<b>0</b>	<b>9,089,746</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			724 33
Structures and Improvements (390)			265,814 34
Office Furniture and Equipment (391)			9,430 35
Computer Equipment (391.1)			38,098 36
Transportation Equipment (392)	25,571		50,859 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			57,199 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>25,571</b>	<b>0</b>	<b>422,124</b>
<b>Total utility plant in service directly assignable</b>	<b>32,626</b>	<b>0</b>	<b>10,774,338</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>32,626</b>	<b>0</b>	<b>10,774,338</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			34,243	34,243	1
February			33,080	33,080	2
March			34,870	34,870	3
April			36,869	36,869	4
May			40,508	40,508	5
June			38,597	38,597	6
July			38,271	38,271	7
August			41,123	41,123	8
September			35,284	35,284	9
October			41,917	41,917	10
November			33,194	33,194	11
December			31,942	31,942	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>439,898</b>	<b>439,898</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,240	13
Less: Other utility use				588	14
Other utility use explanation: backwash					15
Water pumped into distribution system				<b>437,070</b>	16
Less: Water sold				415,276	17
Losses and unaccounted for				<b>21,794</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>5%</b>	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				2,308	21
Date of maximum: 8/1/2000					22
Cause of maximum: normal usage					23
Minimum gallons pumped by all methods in any one day during reporting year				709	24
Date of minimum: 12/25/2000					25
Total KWH used for pumping for the year				707,382	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	994,000	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)	1
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)	14
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	2,324	0	0	0	2,324	1
M	D	3.000	0	0	0	0	0	2
M	D	4.000	26,240	0	0	0	26,240	3
M	D	6.000	93,058	43	0	0	93,101	4
M	D	8.000	65,341	307	0	0	65,648	5
M	D	10.000	41,604	0	0	0	41,604	6
M	D	12.000	65,478	1,475	990	0	65,963	7
P	D	12.000	1,289	0	0	0	1,289	8
<b>Total Within Municipality</b>			<b>295,334</b>	<b>1,825</b>	<b>990</b>	<b>0</b>	<b>296,169</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>297,921</b>	<b>1,825</b>	<b>990</b>	<b>0</b>	<b>298,756</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	1,414	3	12	0	1,405	0	2
M	1.000	1,171	5	0	0	1,176	0	3
M	1.500	68	3	0	0	71	0	4
M	2.000	75	3	0	0	78	0	5
M	3.000	1	0	0	0	1	0	6
M	4.000	19	0	0	0	19	0	7
M	6.000	10	0	0	0	10	0	8
M	8.000	9	3	0	0	12	0	9
M	10.000	2	0	0	0	2	0	10
M	12.000	1	0	0	0	1	0	11
<b>Total Utility</b>		<b>2,790</b>	<b>17</b>	<b>12</b>	<b>0</b>	<b>2,795</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	2,780	24	1	(10)	2,793	68	1
0.750	2	0	0	0	2	0	2
1.000	187	2	0	(4)	185	13	3
1.500	56	3	0	0	59	11	4
2.000	53	2	0	0	55	8	5
3.000	15	0	0	0	15	2	6
4.000	5	0	0	0	5	0	7
10.000	1	0	0	0	1	0	8
<b>Total:</b>	<b>3,099</b>	<b>31</b>	<b>1</b>	<b>(14)</b>	<b>3,115</b>	<b>102</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	2,557	202	8	9	0	17	2,793	1
0.750	2	0	0	0	0	0	2	2
1.000	67	95	5	15	0	3	185	3
1.500	3	42	2	11	0	1	59	4
2.000	0	33	6	15	0	1	55	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>2,629</b>	<b>383</b>	<b>25</b>	<b>56</b>	<b>0</b>	<b>22</b>	<b>3,115</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				4	1
Within Municipality	436	3			439	2
<b>Total Fire Hydrants</b>	<b>440</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>443</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	230
Number of distribution system valves end of year:	742
Number of distribution valves operated during year:	50

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## WATER OPERATING SECTION FOOTNOTES

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

In October of 2000, the Utility discovered it had been incorrectly billing an industrial customer. The billings were adjusted for November and December, which caused a significant increase in useage and revenue for 2000.

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

A/c 600: Well #10 airburst and repair

A/c 650: Reservoir painted in current year that needed to have lead-based paint removed

A/c 920: New Administrative Assistant hired in current year. This employee's wage rate is significantly higher than the former Administrative Assistant's wage rate. In addition, the vacation and sick accrual adjustment is made to this account. For 2000, the amount increased this expense account by approximately \$6,787. In 1999, the amount decreased this expense account by approximately \$8,125.

A/c 921: Includes expenses for Water share of new general ledger/billing/payroll software.

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

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

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

The Water Utility replaced two vehicles in 2000.

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### Water Mains (Page W-15)

821 feet of mains were added by developers and all other additions were paid for by the Utility.

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### Water Services (Page W-16)

13 services were added by developers - \$13,197

All others were paid for by the Utility.

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### Meters (Page W-17)

Adjustments are due to property record corrections.

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### Hydrants and Distribution System Valves (Page W-18)

Due to the increasing number of system valves added each year and the few number of Water Utility employeess, it has been very difficult to meet the required valve operating schedule. The Utility hopes to operate more valves in 2001.

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