



3014 (02-09-04)

ANNUAL REPORT

OF

Name: TOMAHAWK MUNICIPAL WATER UTILITY

Principal Office: 23 NORTH SECOND STREET
P.O. BOX 469
TOMAHAWK, WI 54487

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

Exact Utility Name: TOMAHAWK MUNICIPAL WATER UTILITY

Utility Address: 23 NORTH SECOND STREET

P.O. BOX 469

TOMAHAWK, WI 54487

When was utility organized? 1/1/1893

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PAUL GARNER

Title: CLERK-TREASURER

Office Address:

23 NORTH SECOND STREET

P.O. BOX 469

TOMAHAWK, WI 54487

Telephone: (715) 453 - 4040

Fax Number: (715) 453 - 2717

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/2/2001

Period covered by most recent audit: 1/01/2000 TO 12/31/2000

Names and titles of utility management including manager or superintendent:

Name: JOHN LECHLEITNER

Title: MANAGER

Office Address:

23 NORTH SECOND STREET
TOMAHAWK, WI 54487

Telephone: (715) 453 - 4040

Fax Number: (715) 453 - 2717

E-mail Address:

Name of utility commission/committee: TOMAHAWK UTILITY COMMISSION

Names of members of utility commission/committee:

- JAMES BRIMACOMBE, MEMBER
- JOHN KOTH, MEMBER
- ROBERT OERTLI, PRESIDENT
- MARVIN SIEBERT, MEMBER
- CHRIS WINGER, MEMBER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	375,294	386,131	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	211,987	234,239	2
Depreciation Expense (403)	56,502	54,134	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	71,283	72,225	5
Total Operating Expenses	339,772	360,598	
Net Operating Income	35,522	25,533	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	35,522	25,533	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	1,586	0	9
Interest and Dividend Income (419)	7,901	14,492	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	9,487	14,492	
Total Income	45,009	40,025	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	45,009	40,025	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	0	
Net Income	45,009	40,025	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	371,544	331,519	20
Balance Transferred from Income (433)	45,009	40,025	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	416,553	371,544	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
RADIO TOWER RENT	1,586	4
Total (Acct. 418):	1,586	
Interest and Dividend Income (419):		
INVESTMENT OF SURPLUS OPERATING CASH	7,901	5
Total (Acct. 419):	7,901	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	375,294	0	0	0	375,294	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	375,294	0	0	0	375,294	

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	85,460		85,460	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	6,295		6,295	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	91,755	0	91,755	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,594,981	3,481,567	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	902,568	852,864	2
Net Utility Plant	2,692,413	2,628,703	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	186,165	271,081	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	66,229	60,461	11
Other Accounts Receivable (143)	796	1,500	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	21,522	20,160	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	274,712	353,202	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	39,270	52,360	20
Total Deferred Debits	39,270	52,360	
Total Assets and Other Debits	3,006,395	3,034,265	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	575,688	492,659	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	416,553	371,544	23
Total Proprietary Capital	992,241	864,203	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,033	6,422	28
Payables to Municipality (233)	66,773	222,042	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	69,806	228,464	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,944,348	1,941,598	41
Total Liabilities and Other Credits	3,006,395	3,034,265	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,476,005	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	3,750				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	115,226				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,594,981	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	902,568	0	0	0	10
Total Accumulated Provision	902,568	0	0	0	
Net Utility Plant	2,692,413	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	852,864				852,864	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	56,502				56,502	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,006				1,006	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	57,508	0	0	0	57,508	13
Debits during year						14
Book cost of plant retired	7,804				7,804	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	7,804	0	0	0	7,804	19
Balance End of Year	902,568	0	0	0	902,568	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.67%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	21,522	20,160
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	21,522	20,160

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	492,659	1
Changes during year (explain):		
ESKER HEIGHTS SUBDIVISION--IN PROGRESS (TIF FINANCED)	83,029	2
Balance end of year	<u><u>575,688</u></u>	

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	71,283	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>71,283</u>	
Taxes paid during year:		
County, state and local taxes	64,963	6
Social Security taxes	5,831	7
PSC Remainder Assessment	489	8
Other (explain):		
NONE		9
Total payments and other debits	<u>71,283</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,941,598	0	0	0	0	1,941,598	1
Add credits during year:							
For Services	2,750					2,750	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,944,348	0	0	0	0	1,944,348	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	919,520					919,520	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	66,229	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	66,229	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	796	10
Other (specify):		
NONE		11
Total (Acct. 143):	796	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
TOWER PAINTING; \$13,090 ANNUALLY TO A/C # 650. (AUTHORIZED 2/17/00)	39,270	15
Total (Acct. 183):	39,270	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
OPERATING COSTS DUE OTHER FUNDS	66,773	16
Total (Acct. 233):	66,773	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,460,812	0	0	0	3,460,812	1
Materials and Supplies	20,841	0	0	0	20,841	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	877,716	0	0	0	877,716	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,942,973	0	0	0	1,942,973	6
Other (specify):					0	7
Average Net Rate Base	660,964	0	0	0	660,964	
Net Operating Income	35,522	0	0	0	35,522	8
Net Operating Income as a percent of Average Net Rate Base	5.37%	N/A	N/A	N/A	5.37%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	534,173	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	394,048	3
Other (Specify):		4
Total Average Proprietary Capital	928,221	
Net Income		
Net Income	45,009	5
Percent Return on Proprietary Capital	4.85%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 23, 2001

Mr. Paul Garner, Clerk-Treasurer
Tomahawk Municipal Water & Sewer Utility
23 North Second Street
P.O. Box 469
Tomahawk, WI 54487-0469

2000 Analytical Review DWCCA-5930-ELE

Dear Mr. Garner:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 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 this 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. On Page W-17, 18 size 7-inch meters are reported as additions. On Page W-8, \$3,361 is reported in Account 346, Meters. This averages to \$185 per 7-inch meter. This appears high. Please provide the average cost of a 7-inch meter, the average cost of installation, and an explanation of any other amounts that may be included in Account 346, or might explain this average cost.
2. Meters in use 6-inch and larger are to be tested annually. On Page W-17, there are two 6-inch meters reported, one industrial and one in stock. There were zero 6-inch meters tested. Please explain why the industrial 6-inch meter was not tested.
3. In the 1999 review, we wrote the following: "In 1993-1996, amounts are reported in Account 325, Electric Pumping Equipment, Pages W-08/09. In 1997-1999, amounts are reported in Account 324, Steam Pumping Equipment. We believe the correct account should be Account 325. Please reclassify the amount reported in Account 324 to Account 325, Electric Pumping Equipment. Please respond and confirm this transfer."

As of today's date, we have not had a response and this amount is still classified in Account 324. Please indicate which account is correct. If Account 325 is the correct account, please provide the adjusting entries to confirm this transfer.

4. On Page F-2, \$1,586 is reported in Account 418 described as "radio tower rent." In the future, please report this amount in Account 472, Rents from Water Property.
5. Enclosed is our calculation of the Public Fire Protection Service charge. The difference between our calculation and the amount reported on Page W-4 is \$248. Please use our method of calculation in the future.

FINANCIAL SECTION FOOTNOTES

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

response received from Bill Miller, Cohen & Assoc, 10/10/01 ele

1. Will adjust meters schedule in 2001.
 2. New Superintendent - will test 6" and larger in future.
 3. This item was adjusted (I sent email apologizing for my oversight)
 4. noted
 5. They considered the 620' of retirements which was for the 2". I emailed him any mains less than 4" should not be included in calculation.
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	367,463	1
Total Sales of Water	367,463	
Other Operating Revenues		
Forfeited Discounts (470)	4,085	2
Miscellaneous Service Revenues (471)	734	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,012	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,831	
Total Operating Revenues	375,294	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	39,364	8
Pumping Expenses (620-625)	19,223	9
Water Treatment Expenses (630-635)	10,049	10
Transmission and Distribution Expenses (640-655)	63,945	11
Customer Accounts Expenses (901-904)	29,223	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	50,183	14
Total Operation and Maintenance Expenses	211,987	
Other Operating Expenses		
Depreciation Expense (403)	56,502	15
Amortization Expense (404-407)		16
Taxes (408)	71,283	17
Total Other Operating Expenses	127,785	
Total Operating Expenses	339,772	
NET OPERATING INCOME	35,522	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,182	53,860	140,693	4
Commercial	215	36,777	64,192	5
Industrial	14	17,746	20,735	6
Total Metered Sales to General Customers (461)	1,411	108,383	225,620	
Private Fire Protection Service (462)	16		6,682	7
Public Fire Protection Service (463)	1		124,298	8
Other Sales to Public Authorities (464)	20	7,044	10,863	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,448	115,427	367,463	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	124,298	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	124,298	
Forfeited Discounts (470):		
Customer late payment charges	4,085	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	4,085	
Miscellaneous Service Revenues (471):		
RECONNECT FEES	734	7
Total Miscellaneous Service Revenues (471)	734	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,012	10
Other (specify): NONE		11
Total Other Water Revenues (474)	3,012	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	30,803	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	7,356	3
Maintenance of Water Source Plant (605)	1,205	4
Total Source of Supply Expenses	39,364	
 PUMPING EXPENSES		
Operation Labor (620)	3,222	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	10,137	7
Operation Supplies and Expenses (623)	231	8
Maintenance of Pumping Plant (625)	5,633	9
Total Pumping Expenses	19,223	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	374	10
Chemicals (631)	9,675	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	10,049	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	14,923	14
Operation Supplies and Expenses (641)	261	15
Maintenance of Distribution Reservoirs and Standpipes (650)	16,998	16
Maintenance of Mains (651)	12,222	17
Maintenance of Services (652)	5,674	18
Maintenance of Meters (653)	8,912	19
Maintenance of Hydrants (654)	4,955	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	63,945	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,228	22
Accounting and Collecting Labor (902)	25,360	23
Supplies and Expenses (903)	635	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	29,223	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)		27
Office Supplies and Expenses (921)	1,116	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,292	30
Property Insurance (924)	6,640	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	31,715	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,520	35
Transportation Expenses (933)	3,888	36
Maintenance of General Plant (935)	12	37
Total Administrative and General Expenses	50,183	
 Total Operation and Maintenance Expenses	211,987	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		66,095	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% METER CHARGES	1,132	2
Net property tax equivalent		64,963	
Social Security	ACTUAL SALARIES/WAGES	5,831	3
PSC Remainder Assessment	NA	489	4
Other (specify): NONE			5
Total tax expense		71,283	

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			Lincoln				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250992				3
County tax rate	mills		7.227272				4
Local tax rate	mills		8.900928				5
School tax rate	mills		10.669283				6
Voc. school tax rate	mills		1.860455				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.908930				10
Less: state credit	mills		1.386263				11
Net tax rate	mills		27.522667				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.900928				14
Combined School Tax Rate	mills		12.529738				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.430666				17
Total Tax Rate	mills		28.908930				18
Ratio of Local and School Tax to Total	dec.		0.741316				19
Total tax net of state credit	mills		27.522667				20
Net Local and School Tax Rate	mills		20.403006				21
Utility Plant, Jan. 1	\$	3,481,567	3,481,567				22
Materials & Supplies	\$	20,160	20,160				23
Subtotal	\$	3,501,727	3,501,727				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,501,727	3,501,727				26
Assessment Ratio	dec.		0.796837				27
Assessed Value	\$	2,790,306	2,790,306				28
Net Local & School Rate	mills		20.403006				29
Tax Equiv. Computed for Current Year	\$	56,931	56,931				30
Tax Equivalent per 1994 PSC Report	\$	66,095					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	66,095					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	17,241		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	14,911		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	32,152	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	18,213		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	10,418		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,414		20
Total Pumping Plant	32,045	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	17,269		23
Total Water Treatment Plant	17,269	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			17,241	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			14,911	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	32,152	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			18,213	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)		(10,418)	0	16
Electric Pumping Equipment (325)		10,418	10,418	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,414	20
Total Pumping Plant	0	0	32,045	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			17,269	23
Total Water Treatment Plant	0	0	17,269	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	570,941		26
Transmission and Distribution Mains (343)	2,087,800	21,919	27
Fire Mains (344)	0		28
Services (345)	343,962	10,110	29
Meters (346)	118,886	3,361	30
Hydrants (348)	174,144	1,389	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,295,733	36,779	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	16,347		34
Office Furniture and Equipment (391)	2,099		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	23,941		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,325		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	19,709	1,410	44
Other Tangible Property (399)	0		45
Total General Plant	68,421	1,410	
Total utility plant in service directly assignable	3,445,620	38,189	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,445,620	38,189	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			570,941 26
Transmission and Distribution Mains (343)	3,710		2,106,009 27
Fire Mains (344)			0 28
Services (345)	3,900		350,172 29
Meters (346)	194		122,053 30
Hydrants (348)			175,533 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,804	0	3,324,708
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			16,347 34
Office Furniture and Equipment (391)			2,099 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			23,941 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			6,325 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			21,119 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	69,831
Total utility plant in service directly assignable	7,804	0	3,476,005
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	7,804	0	3,476,005

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			11,490	11,490	1
February			10,680	10,680	2
March			10,850	10,850	3
April			10,670	10,670	4
May			12,410	12,410	5
June			11,630	11,630	6
July			13,100	13,100	7
August			12,190	12,190	8
September			11,430	11,430	9
October			11,680	11,680	10
November			10,720	10,720	11
December			11,230	11,230	12
Total for year	0	0	138,080	138,080	
Less: Measured or estimated water used in main flushing and water treatment during year				12,000	13
Less: Other utility use				1,000	14
Other utility use explanation: BACKWASH AND FIRE USE					15
Water pumped into distribution system				125,080	16
Less: Water sold				115,427	17
Losses and unaccounted for				9,653	18
Percent unaccounted for to the nearest whole percent (%)				8%	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				610	21
Date of maximum: 7/24/2000					22
Cause of maximum: WATERING OF LAWNS					23
Minimum gallons pumped by all methods in any one day during reporting year				260	24
Date of minimum: 12/25/2000					25
Total KWH used for pumping for the year				155,330	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WATER PARK	4	77	18	403,370	Yes	1
WATER PARK	5	77	20	350,879	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL 4	WELL 5	1
Location	102 WELL WORKS ROAD	102 WATER WORKS ROAD	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	LAYNE	5
Year Installed	1981	1981	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	901	844	8
Pump Motor or Standby Engine Mfr	US	US	10
Year Installed	1981	1981	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	60	60	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ONE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1981		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	156		6
Total capacity in gallons	400,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	2,947	0	620	0	2,327	1
M	D	4.000	9,403	0	370	0	9,033	2
M	D	6.000	52,770	0	0	0	52,770	3
M	D	8.000	55,537	4,152	0	0	59,689	4
M	D	10.000	19,044	501	0	0	19,545	5
M	D	12.000	5,898	0	0	0	5,898	6
Total Within Municipality			145,599	4,653	990	0	149,262	
Total Utility			145,599	4,653	990	0	149,262	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	904	1	13	0	892	25	1
M	1.000	612	18	2	0	628	85	2
M	1.250	6	0	0	0	6	6	3
M	1.500	12	2	0	0	14	12	4
M	2.000	29	1	2	0	28	19	5
M	3.000	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
M	6.000	3	0	0	0	3		8
M	8.000	3	0	0	0	3		9
Total Utility		1,573	22	17	0	1,578	147	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,353	18	4	0	1,367	177	1
0.750	10	0	0	0	10	1	2
1.000	66	0	0	0	66	26	3
1.500	20	0	1	0	19	4	4
2.000	17	0	0	0	17	8	5
3.000	4	0	0	0	4	0	6
6.000	2	0	0	0	2	0	7
Total:	1,472	18	5	0	1,485	216	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,170	170	8	7	0	12	1,367	1
0.750	1	7	1	1	0	0	10	2
1.000	6	43	4	8	0	5	66	3
1.500	2	11	2	4	0	0	19	4
2.000		8	4	5	0	0	17	5
3.000	0	2	0	2	0	0	4	6
6.000	0	0	1	0	0	1	2	7
Total:	1,179	241	20	27	0	18	1,485	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	243	8			251	2
Total Fire Hydrants	243	8	0	0	251	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	292
Number of distribution system valves end of year:	337
Number of distribution valves operated during year:	82

WATER OPERATING SECTION FOOTNOTES

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

A/C # 461

RESIDENTIAL SALES FROM \$149,157 IN 1999 TO \$140,693 IN 2000.

UTILITY MAILLY ATTRIBUTES THIS TO A DRIER SUMMER IN 1999.

Water Operation & Maintenance Expenses (Page W-05)

A/C 622: PUMPING COSTS DECREASED FROM \$12,567 IN 1999 TO \$10,137 IN 2000.

ALSO NOTE THAT TOTAL GALLONS DECREASED FROM 155,900,000 TO 138,080,000, AS DID KWH (185,440 V 155,330).

Water Utility Plant in Service (Page W-08)

A/C # 343--MAINS: SEE PAGE W-15

MAIN ADDITIONS WERE FINANCED BY UTILITY

A/C # 345--SERVICES: SEE PAGE W-18

CUSTOMER FINANCED--5 X 1" = \$ 2,750

UTILITY FINANCED 17 = 7,360

Water Mains (Page W-15)

ADDITIONS FINANCED BY UTILITY. SEE COMMENTS A/C # 343 FOR PAGE W-8

Water Services (Page W-16)

SEE COMMENTS REGARDING SERVICE FINANCING ON PAGE W-8.

Hydrants and Distribution System Valves (Page W-18)

THE WATER SUPERINTENDENT WAS NOT AVAILABLE DURING THE TIME THIS REPORT WAS PREPARED. THEREFORE, THE UTILITY WILL HAVE TO RESPOND AT A LATER DATE AS TO THE REASON ONLY 10 DISTRIBUTION VALVES WERE OPERATED DURING THE YEAR.

On 4/26/01 a letter was received from Paul Garner, Clerk, instructing that the number of valves operated during the year be changed from 10 to 82. PJJ
