



3013 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF MENASHA SANITARY DISTRICT 4

Principal Office: 2340 AMERICAN DRIVE
NEENAH, WI 54956

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF MENASHA SANITARY DISTRICT 4

Utility Address: 2340 AMERICAN DRIVE
NEENAH, WI 54956

When was utility organized? 1/1/1965

Report any change in name: NONE

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PAULA JEAN PAGEL

Title: OFFICE MANAGER DEPUTY TREASURER

Office Address:

2340 AMERICAN DRIVE
NEENAH, WI 54956

Telephone: (920) 739 - 5128

Fax Number: (920) 739 - 9028

E-mail Address: paulap@sand4tm.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

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

Name: ERICKSON & ASSOCIATES, S.C.

Title:

Office Address: ERICKSON & ASSOCIATES, S.C.

1000 W COLLEGE AVE
P.O. BOX 1116
APPLETON, WI 54912

Telephone: (920) 733 - 4957

Fax Number: (920) 733 - 6221

E-mail Address: NONE

Date of most recent audit report: 12/31/1997

Period covered by most recent audit: calendar year 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: HAROLD A CLIFFORD

Title: PRESIDENT

Office Address:

2340 AMERICAN DRIVE
NEENAH, WI 54956

Telephone: (920) 739 - 5128

Fax Number: (920) 739 - 9028

E-mail Address: NONE

Name: JEFFERY J JOHNSON

Title: TREASURER

Office Address:

2340 AMERICAN DRIVE
NENNAH, WI 54956

Telephone: (920) 739 - 5128

Fax Number: (920) 739 - 9028

E-mail Address: NONE

Name: JEFFERY P ROTH

Title: WATER UTILITY SUPERINTENDENT

Office Address:

2340 AMERICAN PARKWAY
NENNAH, WI 54956

Telephone: (920) 739 - 5128

Fax Number: (920) 739 - 9028

E-mail Address: NONE

Name: ROBERT P GROSS

Title: SECRETARY

Office Address:

2340 AMERICAN DRIVE
NEENAH, WI 54956

Telephone: (920) 739 - 5128

Fax Number: (920) 739 - 9028

E-mail Address: NONE

Name of utility commission/committee: TOWN OF MENASHA SANITARY DISTRICT 4 COMMISSION

Names of members of utility commission/committee:

- MR HAROLD A CLIFFORD, PRESIDENT
 - MR ROBERT P GROSS, SECRETARY
 - MR JEFFERY J JOHNSON, TREASURER
-

Is sewer service rendered by the utility? YES

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

IDENTIFICATION AND OWNERSHIP

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:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

| Particulars (a) | This Year (b) | Last Year (c) | |
|--|------------------|------------------|----|
| UTILITY OPERATING INCOME | | | |
| Operating Revenues (400) | 2,130,345 | 1,647,061 | 1 |
| Operating Expenses: | | | |
| Operation and Maintenance Expense (401-402) | 1,490,722 | 1,310,161 | 2 |
| Depreciation Expense (403) | 309,489 | 316,738 | 3 |
| Amortization Expense (404-407) | 0 | 0 | 4 |
| Taxes (408) | 26,727 | 24,934 | 5 |
| Total Operating Expenses | 1,826,938 | 1,651,833 | |
| Net Operating Income | 303,407 | (4,772) | |
| Income from Utility Plant Leased to Others (412-413) | 0 | 0 | 6 |
| Utility Operating Income | 303,407 | (4,772) | |
| OTHER INCOME | | | |
| Income from Merchandising, Jobbing and Contract Work (415-416) | 0 | 752 | 7 |
| Income from Nonutility Operations (417) | 0 | 0 | 8 |
| Nonoperating Rental Income (418) | 0 | 0 | 9 |
| Interest and Dividend Income (419) | 59,544 | 71,589 | 10 |
| Miscellaneous Nonoperating Income (421) | 0 | 0 | 11 |
| Total Other Income | 59,544 | 72,341 | |
| Total Income | 362,951 | 67,569 | |
| MISCELLANEOUS INCOME DEDUCTIONS | | | |
| Miscellaneous Amortization (425) | 0 | 0 | 12 |
| Other Income Deductions (426) | 600 | 600 | 13 |
| Total Miscellaneous Income Deductions | 600 | 600 | |
| Income Before Interest Charges | 362,351 | 66,969 | |
| INTEREST CHARGES | | | |
| Interest on Long-Term Debt (427) | 154,747 | 160,139 | 14 |
| Amortization of Debt Discount and Expense (428) | 6,537 | 7,095 | 15 |
| Amortization of Premium on Debt--Cr. (429) | 0 | | 16 |
| Interest on Debt to Municipality (430) | 0 | 0 | 17 |
| Other Interest Expense (431) | 0 | 0 | 18 |
| Interest Charged to Construction--Cr. (432) | 0 | | 19 |
| Total Interest Charges | 161,284 | 167,234 | |
| Net Income | 201,067 | (100,265) | |
| EARNED SURPLUS | | | |
| Unappropriated Earned Surplus (Beginning of Year) (216) | 2,736,530 | 2,836,795 | 20 |
| Balance Transferred from Income (433) | 201,067 | (100,265) | 21 |
| Miscellaneous Credits to Surplus (434) | 0 | 0 | 22 |
| Miscellaneous Debits to Surplus--Debit (435) | 0 | 0 | 23 |
| Appropriations of Surplus--Debit (436) | 0 | 0 | 24 |
| Appropriations of Income to Municipal Funds--Debit (439) | 0 | 0 | 25 |
| Total Unappropriated Earned Surplus End of Year (216) | 2,937,597 | 2,736,530 | |

INCOME STATEMENT ACCOUNT DETAILS

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

| Description of Item (a) | Amount (b) | |
|--|---------------|----|
| Revenues from Utility Plant Leased to Others (412): | | |
| NONE | | 1 |
| Total (Acct. 412): | 0 | |
| Expenses of Utility Plant Leased to Others (413): | | |
| NONE | | 2 |
| Total (Acct. 413): | 0 | |
| Income from Nonutility Operations (417): | | |
| NONE | | 3 |
| Total (Acct. 417): | 0 | |
| Nonoperating Rental Income (418): | | |
| NONE | | 4 |
| Total (Acct. 418): | 0 | |
| Interest and Dividend Income (419): | | |
| earned interest on invested funds | 59,544 | 5 |
| Total (Acct. 419): | 59,544 | |
| Miscellaneous Nonoperating Income (421): | | |
| NONE | | 6 |
| Total (Acct. 421): | 0 | |
| Miscellaneous Amortization (425): | | |
| NONE | | 7 |
| Total (Acct. 425): | 0 | |
| Other Income Deductions (426): | | |
| DEPRECIATION ON NON-UTILITY PROPERTY | 600 | 8 |
| Total (Acct. 426): | 600 | |
| 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 | | | | 0 | 1 |
| Costs and Expenses of Merchandising, Jobbing and Contract Work (416): | | | | | | |
| Cost of merchandise sold | 0 | | | | 0 | 2 |
| Payroll | 0 | | | | 0 | 3 |
| Materials | 0 | | | | 0 | 4 |
| Taxes | 0 | | | | 0 | 5 |
| Other (list by major classes): | | | | | | |
| NONE | 0 | | | | 0 | 6 |
| Total costs and expenses | 0 | 0 | 0 | 0 | 0 | |
| Net income (or loss) | 0 | 0 | 0 | 0 | 0 | |

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

| Description (a) | Water Utility (b) | Electric Utility (c) | Sewer Utility (Regulated Only) (d) | Gas Utility (e) | Total (f) | |
|--|-------------------------|----------------------------|---|-----------------------|------------------|---|
| Total operating revenues | 2,130,345 | 0 | 0 | 0 | 2,130,345 | 1 |
| Less: interdepartmental sales | 0 | 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 | | | | 0 | 5 |
| Other Increases or (Decreases) to Operating Revenues - Specify: | | | | | | |
| NONE | 0 | | | | 0 | 6 |
| Revenues subject to Wisconsin Remainder Assessment | 2,130,345 | 0 | 0 | 0 | 2,130,345 | |

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

BALANCE SHEET

| Assets and Other Debits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|--|--|--|----|
| UTILITY PLANT | | | |
| Utility Plant (101-107) | 16,931,498 | 16,298,300 | 1 |
| Less: Accumulated Provision for Depreciation and Amortization (111-116) | 3,140,410 | 3,027,475 | 2 |
| Net Utility Plant | 13,791,088 | 13,270,825 | |
| Utility Plant Acquisition Adjustments (117-118) | 0 | | 3 |
| Other Utility Plant Adjustments (119) | 0 | | 4 |
| Total Net Utility Plant | 13,791,088 | 13,270,825 | |
| OTHER PROPERTY AND INVESTMENTS | | | |
| Nonutility Property (121) | 31,376 | 31,376 | 5 |
| Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122) | 20,962 | 20,362 | 6 |
| Net Nonutility Property | 10,414 | 11,014 | |
| Investment in Municipality (123) | 0 | 0 | 7 |
| Other Investments (124) | 451,556 | 507,953 | 8 |
| Special Funds (125-128) | 702,053 | 879,617 | 9 |
| Total Other Property and Investments | 1,164,023 | 1,398,584 | |
| CURRENT AND ACCRUED ASSETS | | | |
| Cash and Working Funds (131) | 2,731 | 5,657 | 10 |
| Special Deposits (132-134) | 0 | 0 | 11 |
| Working Funds (135) | 0 | | 12 |
| Temporary Cash Investments (136) | 137,804 | 94,624 | 13 |
| Notes Receivable (141) | 0 | 0 | 14 |
| Customer Accounts Receivable (142) | 424,796 | 306,822 | 15 |
| Other Accounts Receivable (143) | 289,325 | 258,006 | 16 |
| Accumulated Provision for Uncollectible Accounts- -Cr. (144) | 0 | 0 | 17 |
| Receivables from Municipality (145) | (67,170) | (74,756) | 18 |
| Materials and Supplies (151-163) | 38,249 | 41,936 | 19 |
| Prepayments (165) | 0 | 0 | 20 |
| Interest and Dividends Receivable (171) | 0 | | 21 |
| Accrued Utility Revenues (173) | 0 | | 22 |
| Miscellaneous Current and Accrued Assets (174) | 0 | | 23 |
| Total Current and Accrued Assets | 825,735 | 632,289 | |
| DEFERRED DEBITS | | | |
| Unamortized Debt Discount and Expense (181) | 37,875 | 44,237 | 24 |
| Other Deferred Debits (182-186) | 388,947 | 441,304 | 25 |
| Total Deferred Debits | 426,822 | 485,541 | |
| Total Assets and Other Debits | 16,207,668 | 15,787,239 | |

BALANCE SHEET

| Liabilities and Other Credits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|---|-------------------------------|---------------------------------|----|
| PROPRIETARY CAPITAL | | | |
| Capital Paid in by Municipality (200) | 1,425,274 | 1,417,090 | 26 |
| Appropriated Earned Surplus (215) | 0 | | 27 |
| Unappropriated Earned Surplus (216) | 2,937,597 | 2,736,530 | 28 |
| Total Proprietary Capital | 4,362,871 | 4,153,620 | |
| LONG-TERM DEBT | | | |
| Bonds (221-222) | 2,351,900 | 2,502,350 | 29 |
| Advances from Municipality (223) | 0 | 0 | 30 |
| Other Long-Term Debt (224) | 0 | 0 | 31 |
| Total Long-Term Debt | 2,351,900 | 2,502,350 | |
| CURRENT AND ACCRUED LIABILITIES | | | |
| Notes Payable (231) | 0 | 0 | 32 |
| Accounts Payable (232) | 61,580 | 47,770 | 33 |
| Payables to Municipality (233) | 188,278 | 141,709 | 34 |
| Customer Deposits (235) | 0 | | 35 |
| Taxes Accrued (236) | 0 | 0 | 36 |
| Interest Accrued (237) | 36,114 | 44,524 | 37 |
| Matured Long-Term Debt (239) | 0 | | 38 |
| Matured Interest (240) | 0 | | 39 |
| Tax Collections Payable (241) | 0 | | 40 |
| Miscellaneous Current and Accrued Liabilities (242) | 15,435 | 3,842 | 41 |
| Total Current and Accrued Liabilities | 301,407 | 237,845 | |
| DEFERRED CREDITS | | | |
| Unamortized Premium on Debt (251) | 0 | 0 | 42 |
| Customer Advances for Construction (252) | 0 | | 43 |
| Other Deferred Credits (253) | 0 | 0 | 44 |
| Total Deferred Credits | 0 | 0 | |
| OPERATING RESERVES | | | |
| Property Insurance Reserve (261) | 0 | | 45 |
| Injuries and Damages Reserve (262) | 0 | | 46 |
| Pensions and Benefits Reserve (263) | 0 | | 47 |
| Miscellaneous Operating Reserves (265) | 0 | | 48 |
| Total Operating Reserves | 0 | 0 | |
| CONTRIBUTIONS IN AID OF CONSTRUCTION | | | |
| Contributions in Aid of Construction (271) | 9,191,490 | 8,893,424 | 49 |
| Total Liabilities and Other Credits | 16,207,668 | 15,787,239 | |

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) | 16,929,488 | 0 | 0 | 0 | 1 |
| Utility Plant Purchased or Sold (102) | 0 | | | | 2 |
| Utility Plant in Process of Reclassification (103) | 0 | | | | 3 |
| Utility Plant Leased to Others (104) | 0 | | | | 4 |
| Property Held for Future Use (105) | 0 | | | | 5 |
| Completed Construction not Classified (106) | 0 | | | | 6 |
| Construction Work in Progress (107) | 2,010 | | | | 7 |
| Total Utility Plant | 16,931,498 | 0 | 0 | 0 | |
| Accumulated Provision for Depreciation and Amortization: | | | | | |
| Accumulated Provision for Depreciation of Utility Plant in Service (111) | 3,140,410 | 0 | 0 | 0 | 8 |
| Accumulated Provision for Depreciation of Utility Plant Leased to Others (112) | 0 | | | | 9 |
| Accumulated Provision for Depreciation of Property Held for Future Use (113) | 0 | | | | 10 |
| Accumulated Provision for Amortization of Utility Plant in Service (114) | 0 | | | | 11 |
| Accumulated Provision for Amortization of Utility Plant Leased to Others (115) | 0 | | | | 12 |
| Accumulated Provision for Amortization of Property Held for Future Use (116) | 0 | | | | 13 |
| Total Accumulated Provision | 3,140,410 | 0 | 0 | 0 | |
| Net Utility Plant | 13,791,088 | 0 | 0 | 0 | |

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

| Particulars (a) | Water (b) | (c) | (d) | (e) | Total (f) | |
|------------------------------------|------------------|----------|----------|----------|------------------|-----------|
| Balance first of year | 3,027,475 | | | | 3,027,475 | 1 |
| Credits During Year | | | | | | 2 |
| Accruals: | | | | | | 3 |
| Charged depreciation expense (403) | 309,489 | | | | 309,489 | 4 |
| Depreciation expense on meters | | | | | | 5 |
| charged to sewer (see Note 3) | 22,435 | | | | 22,435 | 6 |
| Accruals charged other | | | | | | 7 |
| accounts (specify): | | | | | | 8 |
| | 0 | | | | 0 | 9 |
| Salvage | 525 | | | | 525 | 10 |
| Other credits (specify): | | | | | | 11 |
| | 0 | | | | 0 | 12 |
| Total credits | 332,449 | 0 | 0 | 0 | 332,449 | 13 |
| Debits during year | | | | | | 14 |
| Book cost of plant retired | 219,514 | | | | 219,514 | 15 |
| Cost of removal | 0 | | | | 0 | 16 |
| Other debits (specify): | | | | | | 17 |
| | 0 | | | | 0 | 18 |
| Total debits | 219,514 | 0 | 0 | 0 | 219,514 | 19 |
| Balance End of Year | 3,140,410 | 0 | 0 | 0 | 3,140,410 | 20 |
| | | | | | | 21 |
| | | | | | | 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): | | | | | |
| 1966 CHLORINATOR | 1,391 | | | 1,391 | 2 |
| 1966 RESERVOIR | 29,985 | | | 29,985 | 3 |
| Total Nonutility Property (121) | 31,376 | 0 | 0 | 31,376 | |
| Less accum. prov. depr. & amort. (122) | 20,362 | 600 | | 20,962 | 4 |
| Net Nonutility Property | 11,014 | (600) | 0 | 10,414 | |

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

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

MATERIALS AND SUPPLIES

| Account (a) | Generation (b) | Transmission (c) | Distribution (d) | Other (e) | Total End of Year (f) | Amount Prior Year (g) |
|-------------------------------|-------------------|---------------------|---------------------|--------------|-----------------------------|-----------------------------|
| Electric Utility | | | | | | |
| Fuel (151) | | | | | 0 | 0 1 |
| Fuel stock expenses (152) | | | | | 0 | 0 2 |
| Plant mat. & oper. sup. (154) | | | | | 0 | 0 3 |
| Total Electric Utility | | | | | 0 | 0 |

| Account | Total End of Year | Amount Prior Year |
|-------------------------------------|----------------------|----------------------|
| Electric utility total | 0 | 0 1 |
| Water utility (154) | 38,249 | 41,936 2 |
| Sewer utility (154) | | 0 3 |
| Heating utility (154) | | 0 4 |
| Gas utility (154) | | 0 5 |
| Merchandise (155) | | 0 6 |
| Other materials & supplies (156) | | 0 7 |
| Stores expense (163) | | 0 8 |
| Total Materials and Supplies | 38,249 | 41,936 |

**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) | | | | |
| 1978 REVENUE BONDS | 600 | 18102 | 2,521 | 1 |
| 1991 REVENUE BONDS | 2,964 | 18104 | 22,942 | 2 |
| 1995 REVENUE BONDS | 619 | 18103 | 2,100 | 3 |
| 1996 REVENUE BONDS | 1,522 | 18105 | 6,210 | 4 |
| 1997 REVENUE BONDS | 657 | 18107 | 4,102 | 5 |
| Total | | | 37,875 | |
| Unamortized premium on debt (251) | | | | |
| NONE | 0 | 0 | 0 | 6 |
| Total | | | 0 | |

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

| Particulars (a) | Amount (b) | |
|---|-------------------------|---|
| Balance first of year | 1,417,090 | 1 |
| Changes during year (explain): | | |
| CAPITAL CONTRIBUTION MADE BY GENERAL FUND>COMPUTERS | 8,184 | 2 |
| Balance end of year | <u><u>1,425,274</u></u> | |

BONDS (ACCTS. 221 AND 222)

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) | |
|--------------------------------------|----------------------|----------------------------|----------------------|-------------------------------------|----------|
| 1978 REVENUE BONDS | 04/01/1978 | 10/01/2006 | 6.00% | 375,000 | 1 |
| 1991 REVENUE BONDS | 10/01/1991 | 10/01/2011 | 7.00% | 1,135,000 | 2 |
| 1995 GO BONDS | 05/01/1995 | 05/01/2005 | 5.00% | 175,000 | 3 |
| 1996 GO BONDS | 09/01/1996 | 11/01/2006 | 5.00% | 400,000 | 4 |
| 1997 GO BONDS | 03/15/1997 | 09/01/2007 | 5.00% | 266,900 | 5 |
| Total Bonds (Account 221): | | | | 2,351,900 | |
| Total Reacquired Bonds (Account 222) | | | | 0 | 6 |

Net amount of bonds outstanding December 31: 2,351,900

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

| Account and Description of Obligation (a and b) | Date of Issue (c) | Final Maturity Date (d) | Interest Rate (e) | Principal Amount End of Year (f) |
|--|------------------------------|------------------------------------|------------------------------|---|
|--|------------------------------|------------------------------------|------------------------------|---|

NONE

TAXES ACCRUED (ACCT. 236)

| Particulars (a) | Amount (b) |
|---|-----------------|
| Balance first of year | 0 1 |
| Accruals: | |
| Charged water department expense | 0 2 |
| Charged electric department expense | 0 3 |
| Charged sewer department expense | 0 4 |
| Other (explain): | |
| NONE | 0 5 |
| Total Accruals and other credits | <u>0</u> |
| Taxes paid during year: | |
| County, state and local taxes | 6 |
| Social Security taxes | 7 |
| PSC Remainder Assessment | 8 |
| Other (explain): | |
| NONE | 0 9 |
| Total payments and other debits | <u>0</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) | | | | | |
| 1978 BONDS | 6,355 | 24,806 | 25,419 | 5,742 | 1 |
| 1991 BONDS | 21,755 | 86,183 | 87,020 | 20,918 | 2 |
| 1995 BONDS | 1,683 | 9,475 | 9,631 | 1,527 | 3 |
| 1996 BONDS | 3,625 | 20,566 | 20,862 | 3,329 | 4 |
| 1997 BONDS | 11,106 | 13,717 | 20,225 | 4,598 | 5 |
| Subtotal | 44,524 | 154,747 | 163,157 | 36,114 | |
| Advances from Municipality (223) | | | | | |
| NONE | 0 | | | 0 | 6 |
| Subtotal | 0 | 0 | 0 | 0 | |
| Other Long-Term Debt (224) | | | | | |
| NONE | 0 | | | 0 | 7 |
| Subtotal | 0 | 0 | 0 | 0 | |
| Notes Payable (231) | | | | | |
| NONE | 0 | | | 0 | 8 |
| Subtotal | 0 | 0 | 0 | 0 | |
| Total | 44,524 | 154,747 | 163,157 | 36,114 | |

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 | 8,893,424 | 0 | 0 | 0 | 0 | 8,893,424 | 1 |
| Add credits during year: | | | | | | | |
| For Services | 52,271 | | | | | 52,271 | 2 |
| For Mains | 201,119 | | | | | 201,119 | 3 |
| Other (specify): | | | | | | | |
| For Hydrants | 44,676 | | | | | 44,676 | 4 |
| Deduct charges (specify): | | | | | | | |
| NONE | 0 | | | | | 0 | 5 |
| Balance End of Year | 9,191,490 | 0 | 0 | 0 | 0 | 9,191,490 | |
| Amount of federal and state grants in aid received for utility construction included in End of Year totals | 0 | | | | | 0 | 6 |

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

| Particulars (a) | Balance End of Year (b) | |
|--|-------------------------------|----|
| Investment in Municipality (123): | | |
| NONE | 0 | 1 |
| Total (Acct. 123): | 0 | |
| Other Investments (124): | | |
| DEFERRED AND REGULAR ASSESSMENTS RECEIVABLE | 451,556 | 2 |
| Total (Acct. 124): | 451,556 | |
| Sinking Funds (125): | | |
| SPECIAL BOND AND INTEREST REDEMPTION FUND | 342,526 | 3 |
| Total (Acct. 125): | 342,526 | |
| Depreciation Fund (126): | | |
| FUNDED DEPRECIATION RESERVE FUND | 359,527 | 4 |
| Total (Acct. 126): | 359,527 | |
| Other Special Funds (128): | | |
| NONE | 0 | 5 |
| Total (Acct. 128): | 0 | |
| Interest Special Deposits (132): | | |
| NONE | 0 | 6 |
| Total (Acct. 132): | 0 | |
| Other Special Deposits (134): | | |
| NONE | 0 | 7 |
| Total (Acct. 134): | 0 | |
| Notes Receivable (141): | | |
| NONE | 0 | 8 |
| Total (Acct. 141): | 0 | |
| Customer Accounts Receivable (142): | | |
| Water | 345,963 | 9 |
| Electric | | 10 |
| Sewer (Regulated) | | 11 |
| Other (specify): | | |
| ACCTS REC FROM SEWER FOR METER EXPENSE REIMBURSEMENT | 78,833 | 12 |
| Total (Acct. 142): | 424,796 | |
| Other Accounts Receivable (143): | | |
| Sewer (Non-regulated) | 188,341 | 13 |
| Merchandising, jobbing and contract work | 0 | 14 |
| Other (specify): | | |
| MISC. INVOICES & AMOUNT DUE >REVENUE FUND | 100,984 | 15 |
| Total (Acct. 143): | 289,325 | |

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) | |
|--|-------------------------------|----|
| Receivables from Municipality (145): | | |
| DUE FROM GENERAL FUND | (67,170) | 16 |
| Total (Acct. 145): | (67,170) | |
| Prepayments (165): | | |
| NONE | 0 | 17 |
| Total (Acct. 165): | 0 | |
| Extraordinary Property Losses (182): | | |
| NONE | 0 | 18 |
| Total (Acct. 182): | 0 | |
| Preliminary Survey and Investigation Charges (183): | | |
| NONE | 0 | 19 |
| Total (Acct. 183): | 0 | |
| Clearing Accounts (184): | | |
| NONE | 0 | 20 |
| Total (Acct. 184): | 0 | |
| Temporary Facilities (185): | | |
| NONE | 0 | 21 |
| Total (Acct. 185): | 0 | |
| Miscellaneous Deferred Debits (186): | | |
| DEFERRED AMORTIZED EXPENSE | 388,947 | 22 |
| Total (Acct. 186): | 388,947 | |
| Payables to Municipality (233): | | |
| DUE TO SEWER FOR BILLED CHARGES | 188,278 | 23 |
| Total (Acct. 233): | 188,278 | |
| Other Deferred Credits (253): | | |
| NONE | 0 | 24 |
| 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 | 16,579,156 | 0 | 0 | 0 | 16,579,156 | 1 |
| Materials and Supplies | 40,092 | 0 | 0 | 0 | 40,092 | 2 |
| Other (specify): | | | | | | |
| NONE | 0 | | | | 0 | 3 |
| Less Average: | | | | | | |
| Reserve for Depreciation | 3,083,942 | 0 | 0 | 0 | 3,083,942 | 4 |
| Customer Advances for Construction | 0 | | | | 0 | 5 |
| Contributions in Aid of Construction | 9,042,457 | 0 | 0 | 0 | 9,042,457 | 6 |
| Other (specify): | | | | | | |
| NONE | 0 | | | | 0 | 7 |
| Average Net Rate Base | 4,492,849 | 0 | 0 | 0 | 4,492,849 | |
| Net Operating Income | 303,407 | 0 | 0 | 0 | 303,407 | 8 |
| Net Operating Income as a percent of Average Net Rate Base | | | | | | |
| | 6.75% | N/A | N/A | N/A | 6.75% | |

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 | 1,421,182 | 1 |
| Appropriated Earned Surplus | 0 | 2 |
| Unappropriated Earned Surplus | 2,837,063 | 3 |
| Other (Specify): | | |
| NONE | 0 | 4 |
| Total Average Proprietary Capital | 4,258,245 | |
| Net Income | | |
| Net Income | 201,067 | 5 |
| Percent Return on Proprietary Capital | 4.72% | |

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

FOUR SMALL DEVELOPMENTS EXTENDED SERVICE - 76 SERVICE CONNECTIONS WERE ADDED ; 7,915 FEET OF MAIN AND 19 HYDRANTS WERE ADDED AS DEDICATED PROPERTY (CONTRIBUTIONS IN AID OF CONSTRUCTION).

4. Estimated changes in revenues due to rate changes.

RATE INCREASE AUTHORIZED IN 1997 BECAME EFFECTIVE 01/15/98. AN ORDER DATED 10/27/97 -DOCKET 3550-WR-102 ESTIMATED TO INCREASE RATES BY APPROXIMATELY 19% TO GENERATE AN ADDITIONAL ESTIMATED \$326,815

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

THE SANITARY DISTRICT COMMISSION APPROVED A PROGRAM TO BEGIN MAJOR WATER MAIN REPLACEMENT IN SPECIFIC AREAS THROUGHOUT THE DISTRICT. THIS ACTION WAS TAKEN TO ELIMINATE THE EVER INCREASING COST ASSOCIATED WITH WATER MAIN BREAKS IN THESE AREAS. THIS PROGRAM RESULTED IN THE REPLACEMENT OF 9,411 FEET OF DISTRIBUTION MAIN AND THE REPLACEMENT OF 13 HYDRANTS. THIS PROGRAM WAS FINANCED THROUGH THE FUNDED DEPRECIATION FUND.

FINANCIAL SECTION FOOTNOTES

Distribution of Total Payroll (Page F-05)

ALL PAYROLL IS DISTRIBUTED DIRECTLY TO COST CENTERS

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)

A/D ON COMPUTERS REFLECTS A DEBIT BALANCE BECAUSE WE RETIRED COMPUTERS ANI RELATED EQUIPMENT WITH A BOOK COST OF \$25,749.83 IN 1998. THIS EQUIPMENT HAD NOT BEEN FULLY DEPRECIATED. WE UPGRADED THIS EQUIPMENT WITH EQUIPMENT THAT HAS A BOOK VALUE OF ONLY \$8,583.50. THIS RESULTED IN AN AVERAGE OF \$17,367.00. OUR AUDITORS CONTACTED MR. CLARENCE MOUGIN CONCERNING THIS MATTER. WE WERE DIRECTED BY MR. MOUGIN TO CHANGE THE DEPRECIATION RATE TC 50% FOR 1998 AND SUBSEQUENT YEARS TO ACCOMODATE BOOKING THE LOSS.

Capital Paid in by Municipality (Acct. 200) (Page F-13)

A CAPITAL CONTRIBUTION WAS MADE BY THE GENERAL FUND TO FINANCE COMPUTEF EQUIPMENT UPGRADE IN 1998.

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

ACCOUNT 124 - THIS AMOUNT REFLECTS ASSESSMENTS RECEIVABLE FOR WATER MAIN EXTENSIONS THAT WERE FINANCED THROUGH THE SANITARY DISTRICT

ACCOUNT 125 - THIS REFLECTS THE FUND USED TO ACCUMULATE REVENUES FOR PAYMENT OF BONDED INDEBTEDNESS (PRINCIPAL AND INTEREST) AND THE BOND ORDINANCE REQUIRED BOND REDEPTION RESERVE

ACCOUNT 142 - THIS ACCOUNT REFLECTS AMOUNTS RECEIVALBE FROM CUSTOMERS FOR WATER SERVICE NOT YET COLLECTED - CURRENT AND ACCRUED. (\$345,963) ALSO RECORDED IN ACCOUNT 142 IS THE UNCOLLECTED AMOUNT THAT THE UNREGULATED SEWER DEPARTMENT OWES THE WATER DEPARTMENT FOR METER RELATED CHARGES.

ACCOUNT 143 - THIS ACCOUNT REFLECTS THE PORTION OF SEWER CHARGES THAT HAVE BEEN BILLED BUT UNCOLLECTED AND OWED TO THE SEWER UTILITY. (\$188,341) ALSO INCLUDED IN THE TOTAL #143 IS \$107 FOR MISCELLANEOUS CHARGES BILLED BY INVOICE AND UNCOLLECTED.

ACCOUNT 186 - THIS AMOUNT REFLECTS FOUR SEPERATE AMORTIZED EXPENSES THAI WERE PREVIOUSLY APPROVED BY PSC FOR MAJOR MAINTENANCE. #1 - TO WELI #5,APPROVED IN 1996 FOR AMORTIZATION OVER FIVE YEARS; #2 - THE TEN YEAR AMORTIZED EXPENSE TO REPAINT OUR HAASE STREET ELEVATED TOWER, APPROVED BY PSC IN 1996; #3 - THE TEN YEAR AMORTIZED EXPENSE TO REPAIR AND REPAINT THE ELEVATED TOWER ON HIGHWAY 150, APPROVED BY PSC IN 1995; #4 - AND THE 10 YEAR AMORTIZED EXPENSE TO REPAINT THE ELEVATED TOWER ON MIDWAY ROAD, APPROVED BY PSC IN 1997.

ACCOUNT 233 - THIS AMOUNT REFLECTS CHARGES THAT ARE DUE TO THE SEWEF DEPARTMENT FOR COLLECTED REVENUE THAT HAS NOT YET BEEN PAID

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 12, 1999

Ms. Paula Jean Pagel, Office Manager
Town of Menasha Sanitary District 4
2340 American Drive
Neenah, WI 54956-1096

1998 Analytical Review DWCCA-3550-ELE

Dear Ms. Pagel:

The Public Service Commission has completed their analytical review of your 1998 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. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 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

ELE:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

| Particulars (a) | Amounts (b) | |
|--|------------------|----|
| Operating Revenues | | |
| Sales of Water | | |
| Sales of Water (460-467) | 2,083,500 | 1 |
| Total Sales of Water | 2,083,500 | |
| Other Operating Revenues | | |
| Forfeited Discounts (470) | 8,077 | 2 |
| Miscellaneous Service Revenues (471) | 2,125 | 3 |
| Rents from Water Property (472) | 14,760 | 4 |
| Interdepartmental Rents (473) | 0 | 5 |
| Other Water Revenues (474) | 21,883 | 6 |
| Amortization of Construction Grants (475) | 0 | 7 |
| Total Other Operating Revenues | 46,845 | |
| Total Operating Revenues | 2,130,345 | |
| Operation and Maintenance Expenses | | |
| Source of Supply Expenses (600-617) | 398,011 | 8 |
| Pumping Expenses (620-633) | 180,814 | 9 |
| Water Treatment Expenses (640-652) | 290,781 | 10 |
| Transmission and Distribution Expenses (660-678) | 393,568 | 11 |
| Customer Accounts Expenses (901-905) | 36,631 | 12 |
| Sales Expenses (910) | 0 | 13 |
| Administrative and General Expenses (920-932) | 190,917 | 14 |
| Total Operation and Maintenance Expenses | 1,490,722 | |
| Other Operating Expenses | | |
| Depreciation Expense (403) | 309,489 | 15 |
| Amortization Expense (404-407) | 0 | 16 |
| Taxes (408) | 26,727 | 17 |
| Total Other Operating Expenses | 336,216 | |
| Total Operating Expenses | 1,826,938 | |
| NET OPERATING INCOME | 303,407 | |

WATER OPERATING REVENUES - SALES OF WATER

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

| Particulars (a) | Average No. Customers (b) | Thousands of Gallons of Water Sold (c) | Amounts (d) | |
|---|------------------------------|--|------------------|----|
| Operating Revenues | | | | |
| Sales of Water | | | | |
| Unmetered Sales to General Customers (460) | | | | |
| Residential | 0 | 0 | 0 | 1 |
| Commercial | 0 | 0 | 0 | 2 |
| Industrial | 0 | 0 | 0 | 3 |
| Total Unmetered Sales to General Customers (460) | 0 | 0 | 0 | |
| Metered Sales to General Customers (461) | | | | |
| Residential | 5,755 | 359,472 | 909,396 | 4 |
| Commercial | 678 | 256,480 | 519,319 | 5 |
| Industrial | 17 | 121,185 | 217,029 | 6 |
| Total Metered Sales to General Customers (461) | 6,450 | 737,137 | 1,645,744 | |
| Private Fire Protection Service (462) | 138 | | 119,276 | 7 |
| Public Fire Protection Service (463) | 6,450 | | 180,927 | 8 |
| Other Sales to Public Authorities (464) | 17 | 15,910 | 33,609 | 9 |
| Sales to Irrigation Customers (465) | 0 | 0 | 0 | 10 |
| Sales for Resale (466) | 1 | 54,280 | 103,944 | 11 |
| Interdepartmental Sales (467) | 0 | 0 | 0 | 12 |
| Total Sales of Water | 13,056 | 807,327 | 2,083,500 | |

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) | |
|---------------------------|-----------------------------|-------------------------------------|-----------------|---|
| WAVERLY SANITARY DISTRICT | METERING STATION HWY 10/114 | 54,280 | 103,944 | 1 |
| Total | | 54,280 | 103,944 | |

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) | 180,927 | 1 |
| Wholesale fire protection billed | 0 | 2 |
| Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1) | 0 | 3 |
| Other (specify): | | |
| NONE | 0 | 4 |
| Total Public Fire Protection Service (463) | 180,927 | |
| Forfeited Discounts (470): | | |
| Customer late payment charges | 8,077 | 5 |
| Other (specify): | | |
| NONE | 0 | 6 |
| Total Forfeited Discounts (470) | 8,077 | |
| Miscellaneous Service Revenues (471): | | |
| CHARGES FOR WATER TURN-ON AND NSF CHECK FEES BILLED | 2,125 | 7 |
| Total Miscellaneous Service Revenues (471) | 2,125 | |
| Rents from Water Property (472): | | |
| RENT FROM SEWER DEPARTMENT FOR OFFICE FACILITIES | 14,760 | 8 |
| Total Rents from Water Property (472) | 14,760 | |
| Interdepartmental Rents (473): | | |
| NONE | 0 | 9 |
| Total Interdepartmental Rents (473) | 0 | |
| Other Water Revenues (474): | | |
| Return on net investment in meters charged to sewer department | 21,883 | 10 |
| Other (specify): | | |
| NONE | | 11 |
| Total Other Water Revenues (474) | 21,883 | |
| 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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

| Particulars (a) | Amount (b) | |
|---|----------------|----|
| SOURCE OF SUPPLY EXPENSES | | |
| Operation Supervision and Engineering (600) | 0 | 1 |
| Operation Labor and Expenses (601) | 0 | 2 |
| Purchased Water (602) | 394,433 | 3 |
| Miscellaneous Expenses (603) | 3,544 | 4 |
| Rents (604) | 0 | 5 |
| Maintenance Supervision and Engineering (610) | 0 | 6 |
| Maintenance of Structures and Improvements (611) | 0 | 7 |
| Maintenance of Collecting and Impounding Reservoirs (612) | 0 | 8 |
| Maintenance of Lake, River and Other Intakes (613) | 0 | 9 |
| Maintenance of Wells and Springs (614) | 0 | 10 |
| Maintenance of Infiltration Galleries and Tunnels (615) | 0 | 11 |
| Maintenance of Supply Mains (616) | 34 | 12 |
| Maintenance of Miscellaneous Water Source Plant (617) | 0 | 13 |
| Total Source of Supply Expenses | 398,011 | |
| PUMPING EXPENSES | | |
| Operation Supervision and Engineering (620) | 0 | 14 |
| Fuel for Power Production (621) | 0 | 15 |
| Power Production Labor and Expenses (622) | 0 | 16 |
| Fuel or Power Purchased for Pumping (623) | 128,931 | 17 |
| Pumping Labor and Expenses (624) | 32,607 | 18 |
| Expenses Transferred--Credit (625) | 0 | 19 |
| Miscellaneous Expenses (626) | 104 | 20 |
| Rents (627) | 0 | 21 |
| Maintenance Supervision and Engineering (630) | 0 | 22 |
| Maintenance of Structures and Improvements (631) | 1,617 | 23 |
| Maintenance of Power Production Equipment (632) | 0 | 24 |
| Maintenance of Pumping Equipment (633) | 17,555 | 25 |
| Total Pumping Expenses | 180,814 | |
| WATER TREATMENT EXPENSES | | |
| Operation Supervision and Engineering (640) | 0 | 26 |
| Chemicals (641) | 167,277 | 27 |

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

| Particulars (a) | Amount (b) | |
|---|----------------|-----------|
| WATER TREATMENT EXPENSES | | |
| Operation Labor and Expenses (642) | 50,277 | 28 |
| Miscellaneous Expenses (643) | 6,138 | 29 |
| Rents (644) | 0 | 30 |
| Maintenance Supervision and Engineering (650) | 0 | 31 |
| Maintenance of Structures and Improvements (651) | 17,870 | 32 |
| Maintenance of Water Treatment Equipment (652) | 49,219 | 33 |
| Total Water Treatment Expenses | 290,781 | |
| TRANSMISSION AND DISTRIBUTION EXPENSES | | |
| Operation Supervision and Engineering (660) | 0 | 34 |
| Storage Facilities Expenses (661) | 2,985 | 35 |
| Transmission and Distribution Lines Expenses (662) | 31,181 | 36 |
| Meter Expenses (663) | 34,891 | 37 |
| Customer Installations Expenses (664) | 0 | 38 |
| Miscellaneous Expenses (665) | 11,393 | 39 |
| Rents (666) | 0 | 40 |
| Maintenance Supervision and Engineering (670) | 0 | 41 |
| Maintenance of Structures and Improvements (671) | 17 | 42 |
| Maintenance of Distribution Reservoirs and Standpipes (672) | 48,820 | 43 |
| Maintenance of Transmission and Distribution Mains (673) | 107,782 | 44 |
| Maintenance of Fire Mains (674) | 0 | 45 |
| Maintenance of Services (675) | 72,781 | 46 |
| Maintenance of Meters (676) | 49,798 | 47 |
| Maintenance of Hydrants (677) | 33,579 | 48 |
| Maintenance of Miscellaneous Plant (678) | 341 | 49 |
| Total Transmission and Distribution Expenses | 393,568 | |
| CUSTOMER ACCOUNTS EXPENSES | | |
| Supervision (901) | 0 | 50 |
| Meter Reading Labor (902) | 5,902 | 51 |
| Customer Records and Collection Expenses (903) | 30,729 | 52 |
| Uncollectible Accounts (904) | 0 | 53 |

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

| Particulars (a) | Amount (b) | |
|---|------------------|----|
| CUSTOMER ACCOUNTS EXPENSES | | |
| Miscellaneous Customer Accounts Expenses (905) | 0 | 54 |
| Total Customer Accounts Expenses | 36,631 | |
| SALES EXPENSES | | |
| Sales Expenses (910) | 0 | 55 |
| Total Sales Expenses | 0 | |
| ADMINISTRATIVE AND GENERAL EXPENSES | | |
| Administrative and General Salaries (920) | 58,637 | 56 |
| Office Supplies and Expenses (921) | 20,114 | 57 |
| Administrative Expenses Transferred--Credit (922) | 0 | 58 |
| Outside Services Employed (923) | 3,146 | 59 |
| Property Insurance (924) | 9,286 | 60 |
| Injuries and Damages (925) | 14,225 | 61 |
| Employee Pensions and Benefits (926) | 82,097 | 62 |
| Regulatory Commission Expenses (928) | 51 | 63 |
| Duplicate Charges--Credit (929) | 0 | 64 |
| Miscellaneous General Expenses (930) | 1,469 | 65 |
| Rents (931) | 0 | 66 |
| Maintenance of General Plant (932) | 1,892 | 67 |
| Total Administrative and General Expenses | 190,917 | |
| Total Operation and Maintenance Expenses | 1,490,722 | |

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 | | | 1 |
| Less: Local and School Tax Equivalent on Meters Charged to Sewer Department | | | 2 |
| Net property tax equivalent | | 0 | |
| Social Security | | 24,704 | 3 |
| PSC Remainder Assessment | | 2,023 | 4 |
| Other (specify): NONE | | | 5 |
| Total tax expense | | <u>26,727</u> | |

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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|--|---------------------------------|---------------------------------|----|
| INTANGIBLE PLANT | | | |
| Organization (301) | 0 | 0 | 1 |
| Franchises and Consents (302) | 0 | 0 | 2 |
| Miscellaneous Intangible Plant (303) | 0 | 0 | 3 |
| Total Intangible Plant | 0 | 0 | |
| SOURCE OF SUPPLY PLANT | | | |
| Land and Land Rights (310) | 90,941 | 0 | 4 |
| Structures and Improvements (311) | 0 | 0 | 5 |
| Collecting and Impounding Reservoirs (312) | 0 | 0 | 6 |
| Lake, River and Other Intakes (313) | 0 | 0 | 7 |
| Wells and Springs (314) | 479,649 | 0 | 8 |
| Infiltration Galleries and Tunnels (315) | 0 | 0 | 9 |
| Supply Mains (316) | 397,009 | 0 | 10 |
| Other Water Source Plant (317) | 0 | 0 | 11 |
| Total Source of Supply Plant | 967,599 | 0 | |
| PUMPING PLANT | | | |
| Land and Land Rights (320) | 0 | 0 | 12 |
| Structures and Improvements (321) | 164,509 | 0 | 13 |
| Boiler Plant Equipment (322) | 0 | 0 | 14 |
| Other Power Production Equipment (323) | 0 | 0 | 15 |
| Steam Pumping Equipment (324) | 0 | 0 | 16 |
| Electric Pumping Equipment (325) | 273,058 | 0 | 17 |
| Diesel Pumping Equipment (326) | 0 | 0 | 18 |
| Hydraulic Pumping Equipment (327) | 0 | 0 | 19 |
| Other Pumping Equipment (328) | 61,164 | 0 | 20 |
| Total Pumping Plant | 498,731 | 0 | |
| WATER TREATMENT PLANT | | | |
| Land and Land Rights (330) | 0 | 0 | 21 |
| Structures and Improvements (331) | 950,340 | 0 | 22 |
| Water Treatment Equipment (332) | 717,550 | 0 | 23 |
| Total Water Treatment Plant | 1,667,890 | 0 | |
| TRANSMISSION AND DISTRIBUTION PLANT | | | |
| Land and Land Rights (340) | 21,443 | 0 | 24 |
| Structures and Improvements (341) | 0 | 0 | 25 |

WATER UTILITY PLANT IN SERVICE (cont.)

| Accounts (d) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|--|-----------------------------------|---|-------------------------------|----|
| INTANGIBLE PLANT | | | | |
| Organization (301) | 0 | | 0 | 1 |
| Franchises and Consents (302) | 0 | | 0 | 2 |
| Miscellaneous Intangible Plant (303) | 0 | | 0 | 3 |
| Total Intangible Plant | 0 | 0 | 0 | |
| SOURCE OF SUPPLY PLANT | | | | |
| Land and Land Rights (310) | 0 | | 90,941 | 4 |
| Structures and Improvements (311) | 0 | | 0 | 5 |
| Collecting and Impounding Reservoirs (312) | 0 | | 0 | 6 |
| Lake, River and Other Intakes (313) | 0 | | 0 | 7 |
| Wells and Springs (314) | 0 | | 479,649 | 8 |
| Infiltration Galleries and Tunnels (315) | 0 | | 0 | 9 |
| Supply Mains (316) | 0 | | 397,009 | 10 |
| Other Water Source Plant (317) | 0 | | 0 | 11 |
| Total Source of Supply Plant | 0 | 0 | 967,599 | |
| PUMPING PLANT | | | | |
| Land and Land Rights (320) | 0 | | 0 | 12 |
| Structures and Improvements (321) | 0 | | 164,509 | 13 |
| Boiler Plant Equipment (322) | 0 | | 0 | 14 |
| Other Power Production Equipment (323) | 0 | | 0 | 15 |
| Steam Pumping Equipment (324) | 0 | | 0 | 16 |
| Electric Pumping Equipment (325) | 0 | | 273,058 | 17 |
| Diesel Pumping Equipment (326) | 0 | | 0 | 18 |
| Hydraulic Pumping Equipment (327) | 0 | | 0 | 19 |
| Other Pumping Equipment (328) | 0 | | 61,164 | 20 |
| Total Pumping Plant | 0 | 0 | 498,731 | |
| WATER TREATMENT PLANT | | | | |
| Land and Land Rights (330) | 0 | | 0 | 21 |
| Structures and Improvements (331) | 0 | | 950,340 | 22 |
| Water Treatment Equipment (332) | 0 | | 717,550 | 23 |
| Total Water Treatment Plant | 0 | 0 | 1,667,890 | |
| TRANSMISSION AND DISTRIBUTION PLANT | | | | |
| Land and Land Rights (340) | 900 | | 20,543 | 24 |
| Structures and Improvements (341) | 0 | | 0 | 25 |

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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) | 774,061 | 0 | 26 |
| Transmission and Distribution Mains (343) | 8,852,343 | 595,465 | 27 |
| Fire Mains (344) | 0 | 0 | 28 |
| Services (345) | 1,207,328 | 52,273 | 29 |
| Meters (346) | 661,625 | 184,447 | 30 |
| Hydrants (348) | 830,557 | 79,571 | 31 |
| Other Transmission and Distribution Plant (349) | 0 | 0 | 32 |
| Total Transmission and Distribution Plant | 12,347,357 | 911,756 | |
| GENERAL PLANT | | | |
| Land and Land Rights (389) | 3,811 | 0 | 33 |
| Structures and Improvements (390) | 453,197 | 0 | 34 |
| Office Furniture and Equipment (391) | 19,961 | 0 | 35 |
| Computer Equipment (391.1) | 25,950 | 8,584 | 36 |
| Transportation Equipment (392) | 166,530 | 228 | 37 |
| Stores Equipment (393) | 0 | 0 | 38 |
| Tools, Shop and Garage Equipment (394) | 30,533 | 510 | 39 |
| Laboratory Equipment (395) | 5,460 | 0 | 40 |
| Power Operated Equipment (396) | 29,878 | 0 | 41 |
| Communication Equipment (397) | 8,052 | 0 | 42 |
| SCADA Equipment (397.1) | 0 | 0 | 43 |
| Miscellaneous Equipment (398) | 3,875 | 0 | 44 |
| Other Tangible Property (399) | 0 | 0 | 45 |
| Total General Plant | 747,247 | 9,322 | |
| Total utility plant in service directly assignable | 16,228,824 | 921,078 | |
| Common Utility Plant Allocated to Water Department | 0 | 0 | 46 |
| Total utility plant in service | 16,228,824 | 921,078 | |

WATER UTILITY PLANT IN SERVICE (cont.)

| Accounts (d) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) |
|---|-----------------------------------|---|-------------------------------|
| TRANSMISSION AND DISTRIBUTION PLANT | | | |
| Distribution Reservoirs and Standpipes (342) | 0 | | 774,061 26 |
| Transmission and Distribution Mains (343) | 92,553 | | 9,355,255 27 |
| Fire Mains (344) | 0 | | 0 28 |
| Services (345) | 3,481 | | 1,256,120 29 |
| Meters (346) | 71,875 | | 774,197 30 |
| Hydrants (348) | 9,231 | | 900,897 31 |
| Other Transmission and Distribution Plant (349) | 0 | | 0 32 |
| Total Transmission and Distribution Plant | 178,040 | 0 | 13,081,073 |
| GENERAL PLANT | | | |
| Land and Land Rights (389) | 0 | | 3,811 33 |
| Structures and Improvements (390) | 0 | | 453,197 34 |
| Office Furniture and Equipment (391) | 0 | | 19,961 35 |
| Computer Equipment (391.1) | 25,750 | | 8,784 36 |
| Transportation Equipment (392) | 16,624 | | 150,134 37 |
| Stores Equipment (393) | 0 | | 0 38 |
| Tools, Shop and Garage Equipment (394) | 0 | | 31,043 39 |
| Laboratory Equipment (395) | 0 | | 5,460 40 |
| Power Operated Equipment (396) | 0 | | 29,878 41 |
| Communication Equipment (397) | 0 | | 8,052 42 |
| SCADA Equipment (397.1) | 0 | | 0 43 |
| Miscellaneous Equipment (398) | 0 | | 3,875 44 |
| Other Tangible Property (399) | 0 | | 0 45 |
| Total General Plant | 42,374 | 0 | 714,195 |
| Total utility plant in service directly assignable | 220,414 | 0 | 16,929,488 |
| Common Utility Plant Allocated to Water Department | 0 | | 0 46 |
| Total utility plant in service | 220,414 | 0 | 16,929,488 |

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | |
|--|---------------------------------|-----------------------|--------------------------------|----|
| SOURCE OF SUPPLY PLANT | | | | |
| Structures and Improvements (311) | 0 | | 0 | 1 |
| Collecting and Impounding Reservoirs (312) | 0 | | 0 | 2 |
| Lake, River and Other Intakes (313) | 0 | | | 3 |
| Wells and Springs (314) | 177,517 | 2.94% | 14,102 | 4 |
| Infiltration Galleries and Tunnels (315) | 0 | | 0 | 5 |
| Supply Mains (316) | 98,889 | 1.77% | 7,027 | 6 |
| Other Water Source Plant (317) | 0 | | 0 | 7 |
| Total Source of Supply Plant | 276,406 | | 21,129 | |
| PUMPING PLANT | | | | |
| Structures and Improvements (321) | 37,810 | 2.56% | 4,211 | 8 |
| Boiler Plant Equipment (322) | 0 | | 0 | 9 |
| Other Power Production Equipment (323) | 0 | | 0 | 10 |
| Steam Pumping Equipment (324) | 0 | | 0 | 11 |
| Electric Pumping Equipment (325) | 136,114 | 5.00% | 13,653 | 12 |
| Diesel Pumping Equipment (326) | 0 | | 0 | 13 |
| Hydraulic Pumping Equipment (327) | 0 | | 0 | 14 |
| Other Pumping Equipment (328) | 32,352 | 4.29% | 2,624 | 15 |
| Total Pumping Plant | 206,276 | | 20,488 | |
| WATER TREATMENT PLANT | | | | |
| Structures and Improvements (331) | 496,196 | 2.56% | 24,329 | 16 |
| Water Treatment Equipment (332) | 347,356 | 3.24% | 23,249 | 17 |
| Total Water Treatment Plant | 843,552 | | 47,578 | |
| TRANSMISSION AND DISTRIBUTION PLANT | | | | |
| Structures and Improvements (341) | 0 | | 0 | 18 |
| Distribution Reservoirs and Standpipes (342) | 298,842 | 2.04% | 15,790 | 19 |
| Transmission and Distribution Mains (343) | 620,530 | 1.10% | 100,142 | 20 |
| Fire Mains (344) | 0 | | 0 | 21 |
| Services (345) | 310,892 | 2.09% | 25,743 | 22 |
| Meters (346) | 127,755 | 6.25% | 44,869 | 23 |
| Hydrants (348) | 98,691 | 1.85% | 16,016 | 24 |
| Other Transmission and Distribution Plant (349) | 0 | | 0 | 25 |
| Total Transmission and Distribution Plant | 1,456,710 | | 202,560 | |

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

| Account (e) | Book Cost of Plant Retired (f) | Cost of Removal (g) | Salvage (h) | Adjustments Increase or (Decrease) (i) | Balance End of Year (j) | |
|----------------|--------------------------------------|---------------------------|----------------|---|-------------------------------|----|
| 311 | 0 | 0 | | | 0 | 1 |
| 312 | 0 | 0 | | | 0 | 2 |
| 313 | 0 | 0 | | | 0 | 3 |
| 314 | 0 | 0 | | | 191,619 | 4 |
| 315 | 0 | 0 | | | 0 | 5 |
| 316 | 0 | 0 | | | 105,916 | 6 |
| 317 | 0 | 0 | | | 0 | 7 |
| | 0 | 0 | 0 | 0 | 297,535 | |
| 321 | 0 | 0 | | | 42,021 | 8 |
| 322 | 0 | 0 | | | 0 | 9 |
| 323 | 0 | 0 | | | 0 | 10 |
| 324 | 0 | 0 | | | 0 | 11 |
| 325 | 0 | 0 | | | 149,767 | 12 |
| 326 | 0 | 0 | | | 0 | 13 |
| 327 | 0 | 0 | | | 0 | 14 |
| 328 | 0 | 0 | | | 34,976 | 15 |
| | 0 | 0 | 0 | 0 | 226,764 | |
| 331 | 0 | 0 | | | 520,525 | 16 |
| 332 | 0 | 0 | | | 370,605 | 17 |
| | 0 | 0 | 0 | 0 | 891,130 | |
| 341 | 0 | 0 | | | 0 | 18 |
| 342 | 0 | 0 | | | 314,632 | 19 |
| 343 | 92,553 | 0 | | | 628,119 | 20 |
| 344 | 0 | 0 | | | 0 | 21 |
| 345 | 3,481 | 0 | | | 333,154 | 22 |
| 346 | 71,875 | 0 | 25 | | 100,774 | 23 |
| 348 | 9,231 | 0 | | | 105,476 | 24 |
| 349 | 0 | 0 | | | 0 | 25 |
| | 177,140 | 0 | 25 | 0 | 1,482,155 | |

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

| Primary Plant Accounts (a) | Balance First of Year (b) | Rate % Used (c) | Accruals During Year (d) | |
|--|------------------------------------|-----------------------|----------------------------------|---------------|
| GENERAL PLANT | | | | |
| Structures and Improvements (390) | 73,590 | 2.50% | 11,330 | 26 |
| Office Furniture and Equipment (391) | 9,655 | 7.14% | 1,425 | 27 |
| Computer Equipment (391.1) | 15,703 | 50.00% | 8,683 | 28 |
| Transportation Equipment (392) | 90,194 | 10.56% | 13,620 | 29 |
| Stores Equipment (393) | 0 | | 0 | 30 |
| Tools, Shop and Garage Equipment (394) | 19,132 | 8.33% | 2,565 | 31 |
| Laboratory Equipment (395) | 5,460 | 6.67% | 0 | 32 |
| Power Operated Equipment (396) | 24,312 | 6.07% | 1,814 | 33 |
| Communication Equipment (397) | 2,610 | 9.09% | 732 | 34 |
| SCADA Equipment (397.1) | 0 | | 0 | 35 |
| Miscellaneous Equipment (398) | 3,875 | 10.00% | 0 | 36 |
| Other Tangible Property (399) | 0 | | | 37 |
| Total General Plant | <u>244,531</u> | | <u>40,169</u> | |
| Total accum. prov. directly assignable | 3,027,475 | | 331,924 | |
| Common Utility Plant Allocated to Water Department | 0 | | 0 | 38 |
| Total accum. prov. for depreciation | <u><u>3,027,475</u></u> | | <u><u>331,924</u></u> | |

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

| Account (e) | Book Cost of Plant Retired (f) | Cost of Removal (g) | Salvage (h) | Adjustments Increase or (Decrease) (i) | Balance End of Year (j) | |
|------------------------|---|------------------------------------|------------------------|---|--|----|
| 390 | 0 | 0 | | | 84,920 | 26 |
| 391 | 0 | 0 | | | 11,080 | 27 |
| 391.1 | 25,750 | 0 | | | (1,364) | 28 |
| 392 | 16,624 | 0 | 500 | | 87,690 | 29 |
| 393 | 0 | 0 | | | 0 | 30 |
| 394 | 0 | 0 | | | 21,697 | 31 |
| 395 | 0 | 0 | | | 5,460 | 32 |
| 396 | 0 | 0 | | | 26,126 | 33 |
| 397 | 0 | 0 | | | 3,342 | 34 |
| 397.1 | 0 | 0 | | | 0 | 35 |
| 398 | 0 | 0 | | | 3,875 | 36 |
| 399 | 0 | 0 | | | 0 | 37 |
| | 42,374 | 0 | 500 | 0 | 242,826 | |
| | 219,514 | 0 | 525 | 0 | 3,140,410 | |
| | 0 | 0 | | | 0 | 38 |
| | 219,514 | 0 | 525 | 0 | 3,140,410 | |

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

| Sources of Water Supply | | | | | |
|--|--|--|---|--|----|
| Month (a) | Purchased Water Gallons (000's) (b) | Surface Water Gallons (000's) (c) | Ground Water Gallons (000's) (d) | Total Gallons All Methods (000's) (e) | |
| January | 17,668 | 0 | 62,606 | 80,274 | 1 |
| February | 16,776 | 0 | 55,656 | 72,432 | 2 |
| March | 19,252 | 0 | 64,475 | 83,727 | 3 |
| April | 17,717 | 0 | 67,672 | 85,389 | 4 |
| May | 22,516 | 0 | 78,378 | 100,894 | 5 |
| June | 21,805 | 0 | 74,797 | 96,602 | 6 |
| July | 28,391 | 0 | 86,803 | 115,194 | 7 |
| August | 23,535 | 0 | 81,003 | 104,538 | 8 |
| September | 24,164 | 0 | 73,948 | 98,112 | 9 |
| October | 19,496 | 0 | 67,816 | 87,312 | 10 |
| November | 16,872 | 0 | 64,788 | 81,660 | 11 |
| December | 18,821 | 0 | 68,074 | 86,895 | 12 |
| Total for year | 247,013 | 0 | 846,016 | 1,093,029 | |
| Less: Measured or estimated water used in main flushing and water treatment during year | | | | 109,609 | 13 |
| Less: Other utility use | | | | 78,194 | 14 |
| Other utility use explanation: | | | | | 15 |
| Main Breaks, Service Leaks, Main Flushing, Plant Use & Meter Testing | | | | | |
| Water pumped into distribution system | | | | 905,226 | 16 |
| Less: Water sold | | | | 807,327 | 17 |
| Losses and unaccounted for | | | | 97,899 | 18 |
| Percent unaccounted for to the nearest whole percent (%) | | | | 11% | 19 |
| If more than 15%, 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 | | | | 4,733 | 21 |
| Date of maximum: 8/1/1998 | | | | | 22 |
| Cause of maximum: | | | | | 23 |
| Dry weather | | | | | |
| Minimum gallons pumped by all methods in any one day during reporting year | | | | 2,235 | 24 |
| Date of minimum: 2/22/1998 | | | | | 25 |
| Total KWH used for pumping for the year | | | | 2,409,120 | 26 |
| If water is purchased: Vendor Name: MENASHA UTILITIES | | | | | 27 |
| Point of Delivery: AIRPORT ROAD CITY OF MENASHA | | | | | 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) | |
|-------------------------|--|----------------------------------|--|---|--|----------|
| SHADY LANE 3 | BH537 | 380 | 14 | 864,000 | Yes | 1 |
| SHADY LANE 4 | BH538 | 474 | 16 | 1,584,000 | Yes | 2 |
| UNIVERSITY DRIVE | BH539 | 472 | 10 | 907,200 | Yes | 3 |
| AMERICAN DRIVE | BH540 | 496 | 28 | 2,160,000 | Yes | 4 |

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

| Particulars (a) | Unit A (b) | Unit B (c) | Unit C (d) | |
|-------------------------------------|-----------------------|-----------------------|---------------------|---------|
| Identification | SERVICE PUMP 2 | SERVICE PUMP NO 1 | SERVICE PUMP NO 3 | 1 |
| Location | 1665 UNIVERSITY DRIVE | 1665 UNIVERSITY DRIVE | 2340 AMERICAN DRIVE | 2 |
| Purpose | B | B | B | 3 |
| Destination | D | D | D | 4 |
| Pump Manufacturer | FAIRBANKS MORRSE | FAIRBANKS MORRSE | JACUZZI | 5 |
| Year Installed | 1989 | 1989 | 1983 | 6 |
| Type | VERTICAL TURBINE | VERTICAL TURBINE | VERTICAL TURBINE | 7 |
| Actual Capacity (gpm) | 1,400 | 1,400 | 800 | 8 |
| Pump Motor or Standby Engine Mfr | WESTINGHOUSE | GENERAL ELECTRIC | NEUMAN | 9 10 |
| Year Installed | 1976 | 1968 | 1983 | 11 |
| Type | ELECTRIC | ELECTRIC | ELECTRIC | 12 |
| Horsepower | 60 | 60 | 60 | 13 |

| Particulars (a) | Unit D (b) | Unit E (c) | Unit F (d) | |
|-------------------------------------|---------------------|-----------------------|-------------------------|----------|
| Identification | SERVICE PUMP NO 4 | SERVICE PUMP NUMBER 2 | SERVICE PUMP NUMBER ONE | 14 |
| Location | 2340 AMERICAN DRIVE | 919 SHADY LANE | 919 SHADY LANE | 15 |
| Purpose | B | B | B | 16 |
| Destination | D | D | D | 17 |
| Pump Manufacturer | LAYNE | JACUZZI | LAYNE | 18 |
| Year Installed | 1973 | 1983 | 1970 | 19 |
| Type | VERTICAL TURBINE | VERTICAL TURBINE | VERTICAL TURBINE | 20 |
| Actual Capacity (gpm) | 1,100 | 800 | 1,200 | 21 |
| Pump Motor or Standby Engine Mfr | US MOTORS | NEUMAN | US MOTORS | 22 23 |
| Year Installed | 1994 | 1983 | 1970 | 24 |
| Type | ELECTRIC | ELECTRIC | ELECTRIC | 25 |
| Horsepower | 100 | 60 | 100 | 26 |

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 NO 3 | WELL NO 4 | WELL NO 5 | 1 |
| Location | 919 SHADY LANE | 919 SHADY LANE | 1665 UNIVERSITY DR | 2 |
| Purpose | P | P | P | 3 |
| Destination | R T | R T | R T | 4 |
| Pump Manufacturer | LAYNE | AMERICAN TURBINE | AMERICAN TURBINE | 5 |
| Year Installed | 1970 | 1991 | 1986 | 6 |
| Type | VERTICAL TURBINE | VERTICAL TURBINE | VERTICAL TURBINE | 7 |
| Actual Capacity (gpm) | 600 | 1,100 | 630 | 8 |
| Pump Motor or Standby Engine Mfr | US MOTORS | US MOTORS | US MOTOR | 9 10 |
| Year Installed | 1970 | 1974 | 1994 | 11 |
| Type | ELECTRIC | ELECTRIC | ELECTRIC | 12 |
| Horsepower | 100 | 100 | 125 | 13 |

| Particulars (a) | Unit D (b) | Unit E (c) | Unit F (d) | |
|-------------------------------------|------------------|---------------|---------------|----------|
| Identification | WELL NO 6 | | | 14 |
| Location | 2340 AMERICAN DR | | | 15 |
| Purpose | P | | | 16 |
| Destination | R T | | | 17 |
| Pump Manufacturer | AMERICAN TURBINE | | | 18 |
| Year Installed | 1982 | | | 19 |
| Type | VERTICAL TURBINE | | | 20 |
| Actual Capacity (gpm) | 1,500 | | | 21 |
| Pump Motor or Standby Engine Mfr | NEUMAN | | | 22 23 |
| Year Installed | 1983 | | | 24 |
| Type | ELECTRIC | | | 25 |
| Horsepower | 100 | | | 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 | PLANT #3 | PLANT 2 | PLANT 4 | 1 |
| RESERVOIRS, STANDPIPES OR ELEVATED TANKS | | | | 2 |
| Type: R (reservoir), S (standpipe) or ET (elevated tank) | R | R | R | 3 |
| Year constructed | 1969 | 1970 | 1982 | 4 |
| Primary material (earthen, steel, concrete, other) | CONCRETE | CONCRETE | CONCRETE | 5 |
| Elevation difference in feet (See Headnote 3.) | 5 | 5 | 5 | 6 |
| Total capacity in gallons | 1,000,000 | 1,000,000 | 1,000,000 | 7 |
| WATER TREATMENT PLANT | | | | 8 |
| Disinfection, type of equipment (gas, liquid, powder, other) | GAS | GAS | GAS | 9 |
| Points of application (wellhouse, central facilities, booster station, other) | CENTRAL FACILITIES | CENTRAL FACILITIES | CENTRAL FACILITIES | 10 |
| Filters, type (gravity, pressure, other, none) | PRESSURE | PRESSURE | PRESSURE | 11 |
| Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.) | 2.1000 | 1.9000 | 2.1000 | 12 |
| Is a corrosion control chemical used (yes, no)? | N | N | Y | 13 |
| Is water fluoridated (yes, no)? | N | N | N | 14 |

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 | TOWER 1 | TOWER 2 | TOWER 3 | 1 |
| RESERVOIRS, STANDPIPES OR ELEVATED TANKS | | | | 2 |
| Type: R (reservoir), S (standpipe) or ET (elevated tank) | ET | ET | ET | 3 |
| Year constructed | 1966 | 1969 | 1982 | 4 |
| Primary material (earthen, steel, concrete, other) | STEEL | STEEL | STEEL | 5 |
| Elevation difference in feet (See Headnote 3.) | 132 | 132 | 182 | 6 |
| Total capacity in gallons | 300,000 | 300,000 | 300,000 | 7 |
| WATER TREATMENT PLANT | | | | 8 |
| Disinfection, type of equipment (gas, liquid, powder, other) | | | | 9 |
| Points of application (wellhouse, central facilities, booster station, other) | | | | 10 |
| Filters, type (gravity, pressure, other, none) | | | | 11 |
| Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.) | | | | 12 |
| Is a corrosion control chemical used (yes, no)? | | | | 13 |
| Is water fluoridated (yes, no)? | | | | 14 |
| | | | | 15 |
| | | | | 16 |
| | | | | 17 |
| | | | | 18 |
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| | | | | 24 |
| | | | | 25 |

WATER MAINS

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

| | | | | | | | | Number of Feet | |
|----------------------------------|----------------------|---------------------------|----------------------|--------------------------|----------------------------|---|--------------------|----------------|--|
| Pipe Material (a) | Main Function (b) | Diameter in Inches (c) | First of Year (d) | Added During Year (e) | Retired During Year (f) | Adjustments Increase or (Decrease) (g) | End of Year (h) | | |
| M | D | 6.000 | 197,373 | 0 | 2,227 | 0 | 195,146 | 1 | |
| P | D | 6.000 | 27,699 | 3,152 | 0 | 0 | 30,851 | 2 | |
| M | D | 8.000 | 74,122 | 0 | 1,952 | 0 | 72,170 | 3 | |
| P | D | 8.000 | 101,215 | 7,338 | 0 | 0 | 108,553 | 4 | |
| M | D | 10.000 | 17,159 | 0 | 0 | 0 | 17,159 | 5 | |
| M | S | 10.000 | 393 | 0 | 0 | 0 | 393 | 6 | |
| P | D | 10.000 | 17,733 | 0 | 0 | 0 | 17,733 | 7 | |
| M | D | 12.000 | 16,095 | 0 | 4,237 | 0 | 11,858 | 8 | |
| M | S | 12.000 | 490 | 0 | 0 | 0 | 490 | 9 | |
| P | D | 12.000 | 48,524 | 6,305 | 0 | 0 | 54,829 | 10 | |
| P | S | 12.000 | 105 | 0 | 0 | 0 | 105 | 11 | |
| M | D | 16.000 | 28,155 | 0 | 531 | 0 | 27,624 | 12 | |
| M | S | 16.000 | 5,617 | 0 | 0 | 0 | 5,617 | 13 | |
| P | D | 16.000 | 16,693 | 531 | 0 | 0 | 17,224 | 14 | |
| Total Within Municipality | | | 551,373 | 17,326 | 8,947 | 0 | 559,752 | | |
| Total Utility | | | 551,373 | 17,326 | 8,947 | 0 | 559,752 | | |

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 | 3,156 | 0 | 7 | 0 | 3,149 | 0 | 1 |
| P | 0.750 | 106 | 0 | 0 | 0 | 106 | 0 | 2 |
| M | 1.000 | 1,956 | 61 | 6 | 0 | 2,011 | 0 | 3 |
| M | 1.250 | 64 | 0 | 3 | 0 | 61 | 0 | 4 |
| M | 1.500 | 123 | 11 | 0 | 0 | 134 | 0 | 5 |
| M | 2.000 | 67 | 0 | 0 | 0 | 67 | 0 | 6 |
| M | 3.000 | 19 | 0 | 0 | 0 | 19 | 0 | 7 |
| M | 4.000 | 5 | 0 | 0 | 0 | 5 | 0 | 8 |
| P | 4.000 | 6 | 4 | 0 | 0 | 10 | 0 | 9 |
| M | 6.000 | 4 | 0 | 0 | 0 | 4 | 0 | 10 |
| P | 8.000 | 1 | 0 | 0 | 0 | 1 | 0 | 11 |
| M | 10.000 | 1 | 0 | 0 | 0 | 1 | 0 | 12 |
| P | 12.000 | 1 | 0 | 0 | 0 | 1 | 0 | 13 |
| Total Utility | | 5,509 | 76 | 16 | 0 | 5,569 | 0 | |

METERS

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

Number of Utility-Owned Meters

| Size of Meter (a) | First of Year (b) | Added During Year (c) | Retired During Year (d) | Adjustments Increase or (Decrease) (e) | End of Year (f) | Tested During Year (g) | |
|----------------------|----------------------|--------------------------|----------------------------|---|--------------------|---------------------------|----------|
| 0.625 | 5,901 | 800 | 652 | 0 | 6,049 | 1,965 | 1 |
| 0.750 | 102 | 0 | 11 | 0 | 91 | 0 | 2 |
| 1.000 | 148 | 36 | 24 | 0 | 160 | 41 | 3 |
| 1.250 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 1.500 | 166 | 40 | 43 | 0 | 163 | 64 | 5 |
| 2.000 | 82 | 13 | 5 | 0 | 90 | 12 | 6 |
| 3.000 | 26 | 9 | 10 | 0 | 25 | 9 | 7 |
| 4.000 | 8 | 5 | 4 | 0 | 9 | 4 | 8 |
| 6.000 | 1 | 1 | 0 | 0 | 2 | 0 | 9 |
| Total: | 6,434 | 904 | 749 | 0 | 6,589 | 2,095 | |

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 | 5,624 | 297 | 2 | 3 | 0 | 123 | 6,049 | 1 |
| 0.750 | 69 | 11 | 0 | 0 | 0 | 11 | 91 | 2 |
| 1.000 | 19 | 120 | 2 | 5 | 0 | 14 | 160 | 3 |
| 1.250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 1.500 | 0 | 154 | 2 | 7 | 0 | 0 | 163 | 5 |
| 2.000 | 1 | 77 | 2 | 2 | 0 | 8 | 90 | 6 |
| 3.000 | 0 | 14 | 2 | 4 | 0 | 5 | 25 | 7 |
| 4.000 | 0 | 4 | 4 | 1 | 0 | 0 | 9 | 8 |
| 6.000 | 0 | 1 | 1 | 0 | 0 | 0 | 2 | 9 |
| Total: | 5,713 | 678 | 15 | 22 | 0 | 161 | 6,589 | |

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 | 1,005 | 32 | 15 | 0 | 1,022 | 2 |
| Total Fire Hydrants | 1,005 | 32 | 15 | 0 | 1,022 | |
| 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: 1,022
 Number of distribution system valves end of year: 1,340
 Number of distribution valves operated during year: 532

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 651 - THERE WAS A MAJOR INCREASE IN THIS EXPENSE ACCOUNT DUE TO MAJOR EXPENSE FOR ROOF REPAIR AT PLANT #4 (\$8,586.00) AND ALSO THERE WAS A MAJOR COST TO REPAIR A DEHUMIDIFIER AT PLANT #4 (\$2,445.25)

ACCOUNT 663 AND 676 - THE INCREASE IN THESE ACCOUNTS REFLECTS SOME COST ASSOCIATED WITH THE AGGRESSIVE PROGRAM TO UPGRADE THE DISTRICTS METERS TO RADIO READ TECHNOLOGY. PRIMARILY THIS IS ADDITIONAL LABOR ASSOCIATED WITH THE METER EXCHANGES.

ACCOUNT 675 - THE INCREASE HERE IS ASSOCIATED WITH THE COST TO RE-INSTALL THE SERVICES IN THE PROCESS OF MAIN REPLACEMENT DONE IN 1998.

Accumulated Provision for Depreciation - Water (Page W-10)

ACCUMULATED DEPRECIATION ON COMPUTERS REFLECTS A DEBIT BALANCE BECAUSE DISTRICT RETIRED COMPUTERS AND RELATED EQUIPMENT WITH A BOOK COST OF \$25,749.83 IN 1998. THIS EQUIPMENT HAD NOT BEEN FULLY DEPRECIATED. WE UPGRADED THIS EQUIPMENT WITH COMPUTERS AND RELATED EQUIPMENT THAT HAS A BOOK VALUE OF ONLY \$8,583.50. THIS RESULTED IN AN AVERAGE OF \$17,367.00. OUR AUDITORS CONTACTED MR. CLARENCE MOUGIN CONCERNING THIS MATTER. DISTRICT WAS DIRECTED BY MR. MOUGIN TO CHANGE THE DEPRECIATION RATE TO 50% FOR 1998 AND SUBSEQUENT YEARS TO ACCOMMODATE BOOKING THE LOSS.

Pumping and Purchased Water Statistics (Page W-12)

WATER USED IN TREATMENT FOR BACKWASH IS METERED - THIS EQUALS 109,609,000 GALLONS. WATER USED FOR METER TESTING IS METERED - THIS EQUALS 1,250,000 GALLONS. OTHER PLANT USE WATER IS METERED AND EQUALS 12,339,000 GALLONS.

| | |
|---|------------|
| THE ESTIMATED USAGE IS AS FOLLOWS: | GALLONS |
| WATERMAIN FLUSHING..... | 23,280,000 |
| WATER LOST IN MAIN & SERVICE LEAKS..... | 37,345,000 |
| FIRE DEPARTMENT USE..... | 3,980,000 |
| TOTAL ESTIMATED USE | 64,605,000 |

Water Mains (Page W-17)

WATER MAINS ADDED DURING THE YEAR WERE FINANCED FROM DEVELOPER CONTRIBUTIONS AND RECORDED IN CONTRIBUTIONS IN AID OF CONSTRUCTION. A PORTION OF MAINS ADDED WERE REPLACED BY THE DISTRICT AND FINANCED WITH DEPRECIATION RESERVE FUNDS.

Water Services (Page W-18)

ALL SERVICES ADDED IN 1998 WERE CONTRIBUTIONS IN AID OF CONSTRUCTION. THEY WERE PAID FOR BY DEVELOPERS OR PROPERTY OWNERS.
