



3013 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF MENASHA UTILITY DISTRICT

Principal Office: 2340 AMERICAN DRIVE
NEENAH, WI 54956

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF MENASHA UTILITY DISTRICT

Utility Address: 2340 AMERICAN DRIVE
NEENAH, WI 54956

When was utility organized? 1/1/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PAULA JEAN PAGEL

Title: OFFICE MANAGER

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: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PKWY
P.O. BOX 7398
MAIDISON, WI 53707

Telephone: (608) 240 - 2412

Fax Number: (608) 249 - 8532

E-mail Address: aworthman@virchowkrause.com

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

Name: MR ARDEN TEWS

Title: PRESIDENT

Office Address:

2000 MUNICIPAL DRIVE
NEENAH, WI 54956

Telephone: (920) 739 - 5128

Fax Number: (920) 739 - 9028

E-mail Address: NONE

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: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PKWY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 240 - 2412

Fax Number: (608) 249 - 8532

E-mail Address: aworthman@virchowkrause.com

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

Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: ARDEN TEWS

Title: PRESIDENT

Office Address:

2000 MUNICIPAL DRIVE

NEENAH, WI 54956

Telephone: (920) 739 - 5128

Fax Number: (920) 739 - 9028

E-mail Address: NONE

Name: CARLENE L SPRAGUE

Title: SECRETARY

Office Address:

2000 MUNICIPAL DRIVE

NEENAH, 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

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR PATRICK DEGRAVE

Title: ADMINISTRATOR

Office Address:

2000 MUNICIPAL DRIVE
NEENAH, WI 54956

Telephone: (920) 739 - 5128

Fax Number: (920) 739 - 9028

E-mail Address: NONE

Name: MR STEVEN LAABS

Title: WASTE WATER SUPERINTENDENT

Office Address:

2340 AMERICAN PARKWAY
NEENAH, WI 54956

Telephone: (920) 739 - 5128

Fax Number: (920) 739 - 9028

E-mail Address: NONE

Name: MYRA PIERGROSSI

Title: TREASURER/FINANCE DIRECTOR

Office Address:

2000 MUNICIPAL DRIVE
NENNAH, WI 54956

Telephone: (920) 739 - 5128

Name of utility commission/committee: TOWN OF MENSHA UTILITY DISTRICT COMMISSION

Names of members of utility commission/committee:

- MR RUSS HANDEVIDT, COMMISSIONER
 - MR JERRY JURGENSEN, COMMISSIONER
 - MS JEANNE KRUEGER, COMMISSIONER
 - MR ROBERT SPRAGUE, COMMISSIONER
-

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: 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)	2,332,120	2,661,113	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,947,654	1,706,994	2
Depreciation Expense (403)	330,124	320,472	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	260,423	30,480	5
Total Operating Expenses	2,538,201	2,057,946	
Net Operating Income	(206,081)	603,167	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(206,081)	603,167	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	102,471	88,279	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	102,471	88,279	
Total Income	(103,610)	691,446	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	599	600	13
Total Miscellaneous Income Deductions	599	600	
Income Before Interest Charges	(104,209)	690,846	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	149,515	152,021	14
Amortization of Debt Discount and Expense (428)	33,226	6,395	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	182,741	158,416	
Net Income	(286,950)	532,430	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,759,874	2,937,597	20
Balance Transferred from Income (433)	(286,950)	532,430	21
Miscellaneous Credits to Surplus (434)	0	289,847	22
Miscellaneous Debits to Surplus--Debit (435)	402,243	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)	3,070,681	3,759,874	

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):		
INVESTMENT INCOME	102,471	5
Total (Acct. 419):	102,471	
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	599	8
Total (Acct. 426):	599	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
RECLASSIFICATION OF 1999 TAX LEVY-CREDITED TO ACCOUNT 200	400,000	10
RECLASSIFICATION OF 1999 IMPACT FEES	2,243	11
Total (Acct. 435)--Debit:	402,243	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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 and 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	2,332,120	0	0	0	2,332,120	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	2,332,120	0	0	0	2,332,120	

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	349,152		349,152	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			0	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	349,152	0	349,152	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	19,526,855	17,962,841	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,539,342	3,234,068	2
Net Utility Plant	15,987,513	14,728,773	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	15,987,513	14,728,773	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	31,376	31,376	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	22,160	21,561	6
Net Nonutility Property	9,216	9,815	
Investment in Municipality (123)	0	0	7
Other Investments (124)	504,133	491,702	8
Special Funds (125-128)	33,690	783,722	9
Total Other Property and Investments	547,039	1,285,239	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,077,505	328,782	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	244,154	181,198	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	437,739	378,867	15
Other Accounts Receivable (143)	24,092	70,686	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	569,524	1,041,817	18
Materials and Supplies (151-163)	38,235	39,980	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,391,249	2,041,330	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	81,814	31,955	24
Other Deferred Debits (182-186)	332,743	336,590	25
Total Deferred Debits	414,557	368,545	
Total Assets and Other Debits	19,340,358	18,423,887	

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)	2,390,368	1,425,274	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,070,681	3,759,874	28
Total Proprietary Capital	5,461,049	5,185,148	
LONG-TERM DEBT			
Bonds (221-222)	2,217,175	1,415,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	689,900	1,129,200	31
Total Long-Term Debt	2,907,075	2,544,200	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	223,569	154,557	33
Payables to Municipality (233)	118,481	42,212	34
Customer Deposits (235)			35
Taxes Accrued (236)	232,463	0	36
Interest Accrued (237)	28,106	33,917	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	97,103	55,203	41
Total Current and Accrued Liabilities	699,722	285,889	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	189,857	951,097	44
Total Deferred Credits	189,857	951,097	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	10,082,655	9,457,553	49
Total Liabilities and Other Credits	19,340,358	18,423,887	

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)	19,177,114	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	349,741				7
Total Utility Plant	19,526,855	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,539,342	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,539,342	0	0	0	
Net Utility Plant	15,987,513	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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	3,234,068				3,234,068	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	330,124				330,124	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	28,631				28,631	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	840				840	10
Other credits (specify):						11
ADJUSTMENT TO ACCUM DEPR F	83,969				83,969	12
Total credits	443,564	0	0	0	443,564	13
Debits during year						14
Book cost of plant retired	138,290				138,290	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	138,290	0	0	0	138,290	19
Balance End of Year	3,539,342	0	0	0	3,539,342	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)	21,561	599		22,160	4
 Net Nonutility Property	 9,815	 (599)	 0	 9,216	

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 (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	38,235	39,980
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	38,235	39,980

**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	1,979	428	0	1
1991 REVENUE BONDS	20,092	428	0	2
1995 G.O. DEBT	468	428	1,083	3
1996 G.O. DEBT	1,234	428	3,591	4
1997 G.O. DEBT	577	428	2,931	5
2000 REVENUE BONDS	8,876	428	74,209	6
Total			81,814	
Unamortized premium on debt (251)				
NONE	0	0	0	7
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	1,425,274	1
Changes during year (explain):		
ADJUSTMENT OF 1999 TAX LEVY FROM RETAINED EARNINGS-DEBITED TO ACCOUN	400,000	2
TAX LEVY RECEIVED	565,094	3
Balance end of year	<u><u>2,390,368</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)	
2000 REVENUE BONDS	04/01/2000	05/01/2020	5.28%	2,217,175	1
Total Bonds (Account 221):				2,217,175	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u><u>2,217,175</u></u>	

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)	
Other Long-Term Debt (224)					
1996 GO BONDS	09/01/1996	11/01/2006	5.00%	315,000	1
1997 GO BONDS	03/15/1997	09/01/2007	5.00%	249,900	2
1995 GO BONDS	05/01/1995	05/01/2005	5.00%	125,000	3
Total for Account 224				689,900	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	260,423	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Joint Metering Expense	6,645	5
Total Accruals and other credits	267,068	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	31,636	7
PSC Remainder Assessment	2,969	8
Other (explain):		
NONE		9
Total payments and other debits	34,605	
Balance end of year	232,463	

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	5,129	5,130	10,259	0	1
1991 BONDS	19,985	19,980	39,965	0	2
1995 BONDS	1,318	7,071	7,281	1,108	3
1996 BONDS	3,014	16,669	17,024	2,659	4
1997 BONDS	4,471	13,079	13,212	4,338	5
2000 BONDS		81,338	61,337	20,001	6
Subtotal	33,917	143,267	149,078	28,106	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1999 NOTES PAYABLE	0	6,248	6,248	0	8
Subtotal	0	6,248	6,248	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	33,917	149,515	155,326	28,106	

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	9,457,553	0	0	0	0	9,457,553	1
Add credits during year:							
For Services	64,486					64,486	2
For Mains	331,405					331,405	3
Other (specify):							
RECLASSIFICATION OF IMPACT FEES FROM RETAINED EARNINGS	2,243					2,243	4
FOR HYDRANTS	60,722					60,722	5
CUSTOMER HOOK-UPS	110,696					110,696	6
SPECIAL ASSESSMENTS	55,550					55,550	7
Deduct charges (specify):							
NONE						0	8
Balance End of Year	10,082,655	0	0	0	0	10,082,655	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	9

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):		
SPECIAL ASSESSMENTS RECEIVABLE	504,133	2
Total (Acct. 124):	504,133	
Sinking Funds (125):		
REDEMPTION ACCOUNT	832	3
IMPACT FEE ACCOUNT	32,125	4
Total (Acct. 125):	32,957	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	733	5
Total (Acct. 126):	733	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	437,739	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	437,739	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		

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)
Other Accounts Receivable (143):		
MISCELLANEOUS ACCOUNTS RECEIVABLE	24,092	16
Total (Acct. 143):	24,092	
Receivables from Municipality (145):		
DUE FROM SEWER UTILITY	176,554	17
DUE FROM GENERAL FUND	124,501	18
DUE FROM CAPITAL PROJECTS FUND	149,601	19
DUE FROM TOWN OF MENASHA - TAX LEVY AND OTHER	88,148	20
DUE FROM OTHER MUNICIPALITIES - TAX LEVY	30,720	21
Total (Acct. 145):	569,524	
Prepayments (165):		
NONE		22
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		24
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WELL REHABILITATION AND TOWER PAINTING - AUTHORIZATION 2/7/01	332,743	27
Total (Acct. 186):	332,743	
Payables to Municipality (233):		
DUE TO DEBT SERVICE FUND	16,566	28
DUE TO CAPITAL PROJECTS FUND	1,219	29
DUE TO SEWER UTILITY	100,696	30
Total (Acct. 233):	118,481	
Other Deferred Credits (253):		
DEPARTMENT OF TRANSPORTATION ASSESSMENT	143,464	31
TAX LEVY	46,393	32
Total (Acct. 253):	189,857	

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	18,428,893	0	0	0	18,428,893	1
Materials and Supplies	39,107	0	0	0	39,107	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	3,386,705	0	0	0	3,386,705	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	9,770,104	0	0	0	9,770,104	6
Other (specify):					0	7
Average Net Rate Base	5,311,191	0	0	0	5,311,191	
Net Operating Income	(206,081)	0	0	0	(206,081)	8
Net Operating Income as a percent of Average Net Rate Base	-3.88%	N/A	N/A	N/A	-3.88%	

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	1,907,821	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,415,277	3
Other (Specify):		4
Total Average Proprietary Capital	5,323,098	
Net Income		
Net Income	(286,950)	5
Percent Return on Proprietary Capital	-5.39%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

The utility cash refunded the 1978 and 1991 bonds. In addition, new bonds were issued to provide construction funds and pay off the 1999 short term note.

6. Formal proceedings with the Public Service Commission.

Menasha Utility District currently has an application pending with the PSCW to increase water rates and transfer public fire protection from a tax levy to utility bills.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 29, 2001

Ms. Paula Jean Pagel
Town of Menasha Water Utility
2340 American Drive
Neenah, WI 54956-1019

2000 Analytical Review DWCCA-3550-ELE

Dear Ms. Pagel:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

In future reports:

- Please provide more account detail for amounts over \$10,000 where requested by the schedule head notes. For example, Account 143 (miscellaneous) and Account 145 (due from general fund), page F-19.
- Please provide more detail for expense fluctuations as requested in the schedule head notes. For example, page W-5, Administrative and General Expenses and Source of Supply expenses.
- Please make every effort to test 6-inch or larger meters annually or use a schedule note to indicate why this was not done. For example, two 6-inch meters are reported on page W-19 and one was not tested. If 6-inch and larger meters are in use, they are to be tested annually.
- During our review, we noted that while there is \$256 reported in Account 904, Uncollectible Accounts on page W-5, the same amount was not deducted from the Revenues Subject to Wisconsin Remainder Assessment on line 5 of page F-4. Please note that in the future uncollectible accounts can be deducted on page F-4

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\3550.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,241,417	1
Total Sales of Water	2,241,417	
Other Operating Revenues		
Forfeited Discounts (470)	9,549	2
Miscellaneous Service Revenues (471)	3,546	3
Rents from Water Property (472)	46,193	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	31,415	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	90,703	
Total Operating Revenues	2,332,120	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	627,189	8
Pumping Expenses (620-633)	223,138	9
Water Treatment Expenses (640-652)	230,801	10
Transmission and Distribution Expenses (660-678)	467,478	11
Customer Accounts Expenses (901-905)	48,287	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	350,761	14
Total Operation and Maintenance Expenses	1,947,654	
Other Operating Expenses		
Depreciation Expense (403)	330,124	15
Amortization Expense (404-407)		16
Taxes (408)	260,423	17
Total Other Operating Expenses	590,547	
Total Operating Expenses	2,538,201	
NET OPERATING INCOME	(206,081)	

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	6,181	350,734	948,160	4
Commercial	769	262,558	548,747	5
Industrial	17	155,023	259,873	6
Total Metered Sales to General Customers (461)	6,967	768,315	1,756,780	
Private Fire Protection Service (462)	151		133,152	7
Public Fire Protection Service (463)	1		194,756	8
Other Sales to Public Authorities (464)	25	19,772	36,406	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	61,557	120,323	11
Interdepartmental Sales (467)				12
Total Sales of Water	7,145	849,644	2,241,417	

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	61,557	120,323	1
Total		61,557	120,323	

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)	194,756	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)	194,756	
Forfeited Discounts (470):		
Customer late payment charges	9,549	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	9,549	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	3,546	7
Total Miscellaneous Service Revenues (471)	3,546	
Rents from Water Property (472):		
RENTS FOR SEWER UTILITY FOR OFFICE FACILITIES AND WATER TOWER ANTENNAE RENTALS	46,193	8
Total Rents from Water Property (472)	46,193	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	31,415	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	31,415	
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)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	626,102	3
Miscellaneous Expenses (603)	118	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	730	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	239	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	627,189	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	121,338	17
Pumping Labor and Expenses (624)	42,706	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	583	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	58,511	25
Total Pumping Expenses	223,138	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	149,036	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)	48,430	28
Miscellaneous Expenses (643)	4,548	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	10,491	32
Maintenance of Water Treatment Equipment (652)	18,296	33
Total Water Treatment Expenses	230,801	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	1,317	35
Transmission and Distribution Lines Expenses (662)	35,627	36
Meter Expenses (663)	24,555	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	17,314	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	103	42
Maintenance of Distribution Reservoirs and Standpipes (672)	119,425	43
Maintenance of Transmission and Distribution Mains (673)	133,361	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	64,589	46
Maintenance of Meters (676)	38,212	47
Maintenance of Hydrants (677)	32,927	48
Maintenance of Miscellaneous Plant (678)	48	49
Total Transmission and Distribution Expenses	467,478	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	4,015	51
Customer Records and Collection Expenses (903)	44,016	52
Uncollectible Accounts (904)	256	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)		54
Total Customer Accounts Expenses	48,287	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	129,872	56
Office Supplies and Expenses (921)	25,021	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	17,787	59
Property Insurance (924)	13,959	60
Injuries and Damages (925)	5,766	61
Employee Pensions and Benefits (926)	147,394	62
Regulatory Commission Expenses (928)	6,590	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	3,960	65
Rents (931)		66
Maintenance of General Plant (932)	412	67
Total Administrative and General Expenses	350,761	
 Total Operation and Maintenance Expenses	 1,947,654	

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		232,463	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,645	2
Net property tax equivalent		225,818	
Social Security		31,636	3
PSC Remainder Assessment		2,969	4
Other (specify): NONE			5
Total tax expense		<u>260,423</u>	

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			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209685				3
County tax rate	mills		6.074835				4
Local tax rate	mills		6.088741				5
School tax rate	mills		10.381133				6
Voc. school tax rate	mills		1.944476				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.698870				10
Less: state credit	mills		1.777005				11
Net tax rate	mills		22.921865				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.088741				14
Combined School Tax Rate	mills		12.325609				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.414350				17
Total Tax Rate	mills		24.698870				18
Ratio of Local and School Tax to Total	dec.		0.745554				19
Total tax net of state credit	mills		22.921865				20
Net Local and School Tax Rate	mills		17.089496				21
Utility Plant, Jan. 1	\$	17,962,841	17,962,841				22
Materials & Supplies	\$	39,980	39,980				23
Subtotal	\$	18,002,821	18,002,821				24
Less: Plant Outside Limits	\$	3,741,230	3,741,230				25
Taxable Assets	\$	14,261,591	14,261,591				26
Assessment Ratio	dec.		0.953800				27
Assessed Value	\$	13,602,705	13,602,705				28
Net Local & School Rate	mills		17.089496				29
Tax Equiv. Computed for Current Year	\$	232,463	232,463				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	232,463					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 \$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		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)	90,941		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)	479,649		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	397,009		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	967,599	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	164,509		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	264,380		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	61,164		20
Total Pumping Plant	490,053	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	950,340		22
Water Treatment Equipment (332)	717,234		23
Total Water Treatment Plant	1,667,574	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,543		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)			90,941 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)			479,649 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			397,009 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	967,599
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			164,509 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			264,380 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			61,164 20
Total Pumping Plant	0	0	490,053
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			950,340 22
Water Treatment Equipment (332)			717,234 23
Total Water Treatment Plant	0	0	1,667,574
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			20,543 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 \$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		26
Transmission and Distribution Mains (343)	9,950,119	1,081,943	27
Fire Mains (344)	0		28
Services (345)	1,289,992	116,039	29
Meters (346)	815,254	171,920	30
Hydrants (348)	966,905	172,245	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	13,816,874	1,542,147	
GENERAL PLANT			
Land and Land Rights (389)	3,811		33
Structures and Improvements (390)	453,197		34
Office Furniture and Equipment (391)	20,254		35
Computer Equipment (391.1)	11,678		36
Transportation Equipment (392)	146,789		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	32,156	5,241	39
Laboratory Equipment (395)	5,460		40
Power Operated Equipment (396)	53,300		41
Communication Equipment (397)	8,052	3,375	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	3,875		44
Other Tangible Property (399)	0		45
Total General Plant	738,572	8,616	
Total utility plant in service directly assignable	17,680,672	1,550,763	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	17,680,672	1,550,763	

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)			774,061 26
Transmission and Distribution Mains (343)	72,919		10,959,143 27
Fire Mains (344)			0 28
Services (345)	2,345		1,403,686 29
Meters (346)	54,044	83,969	1,017,099 30
Hydrants (348)	8,000		1,131,150 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	137,308	83,969	15,305,682
GENERAL PLANT			
Land and Land Rights (389)			3,811 33
Structures and Improvements (390)			453,197 34
Office Furniture and Equipment (391)			20,254 35
Computer Equipment (391.1)			11,678 36
Transportation Equipment (392)			146,789 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			37,397 39
Laboratory Equipment (395)			5,460 40
Power Operated Equipment (396)			53,300 41
Communication Equipment (397)	982		10,445 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			3,875 44
Other Tangible Property (399)			0 45
Total General Plant	982	0	746,206
Total utility plant in service directly assignable	138,290	83,969	19,177,114
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	138,290	83,969	19,177,114

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			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	205,721	2.94%	14,102	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	112,943	1.77%	7,027	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	318,664		21,129	
PUMPING PLANT				
Structures and Improvements (321)	46,232	2.56%	4,211	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	148,203	5.00%	13,219	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	37,600	4.29%	2,624	15
Total Pumping Plant	232,035		20,054	
WATER TREATMENT PLANT				
Structures and Improvements (331)	544,854	2.56%	24,329	16
Water Treatment Equipment (332)	392,349	3.24%	23,238	17
Total Water Treatment Plant	937,203		47,567	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	330,423	2.04%	15,791	19
Transmission and Distribution Mains (343)	672,691	1.10%	115,001	20
Fire Mains (344)	0			21
Services (345)	359,079	2.09%	28,149	22
Meters (346)	5,550	6.25%	57,261	23
Hydrants (348)	114,753	1.85%	19,407	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,482,496		235,609	

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	1
312					0	2
313					0	3
314					219,823	4
315					0	5
316					119,970	6
317					0	7
	0	0	0	0	339,793	
321					50,443	8
322					0	9
323					0	10
324					0	11
325					161,422	12
326					0	13
327					0	14
328					40,224	15
	0	0	0	0	252,089	
331					569,183	16
332					415,587	17
	0	0	0	0	984,770	
341					0	18
342					346,214	19
343	72,919				714,773	20
344					0	21
345	2,345				384,883	22
346	54,044		840	83,969	93,576	23
348	8,000				126,160	24
349					0	25
	137,308	0	840	83,969	1,665,606	

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)	96,250	2.50%	11,330	26
Office Furniture and Equipment (391)	12,516	7.14%	1,446	27
Computer Equipment (391.1)	3,752	50.00%	5,839	28
Transportation Equipment (392)	95,948	10.56%	8,808	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	24,329	8.33%	2,897	31
Laboratory Equipment (395)	5,460	6.67%		32
Power Operated Equipment (396)	17,466	6.07%	3,235	33
Communication Equipment (397)	4,074	9.09%	841	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	3,875	10.00%		36
Other Tangible Property (399)	0			37
Total General Plant	<u>263,670</u>		<u>34,396</u>	
Total accum. prov. directly assignable	<u>3,234,068</u>		<u>358,755</u>	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	<u><u>3,234,068</u></u>		<u><u>358,755</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					107,580	26
391					13,962	27
391.1					9,591	28
392					104,756	29
393					0	30
394					27,226	31
395					5,460	32
396					20,701	33
397	982				3,933	34
397.1					0	35
398					3,875	36
399					0	37
	982	0	0	0	297,084	
	138,290	0	840	83,969	3,539,342	
					0	38
	138,290	0	840	83,969	3,539,342	

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	24,216		63,479	87,695	1
February	22,048		58,317	80,365	2
March	22,849		64,022	86,871	3
April	23,116		62,890	86,006	4
May	25,670		67,518	93,188	5
June	29,687		63,142	92,829	6
July	43,816		55,414	99,230	7
August	38,562		51,835	90,397	8
September	36,048		46,606	82,654	9
October	35,570		45,800	81,370	10
November	33,207		44,761	77,968	11
December	26,171		59,054	85,225	12
Total for year	360,960	0	682,838	1,043,798	
Less: Measured or estimated water used in main flushing and water treatment during year				115,962	13
Less: Other utility use				19,386	14
Other utility use explanation:					15
Main breaks, service leaks, and hydrant leaks.					
Water pumped into distribution system				908,450	16
Less: Water sold				849,644	17
Losses and unaccounted for				58,806	18
Percent unaccounted for to the nearest whole percent (%)				6%	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				4,018	21
Date of maximum: 8/2/2000					22
Cause of maximum:					23
Hot, dry weather.					
Minimum gallons pumped by all methods in any one day during reporting year				2,142	24
Date of minimum: 6/12/2000					25
Total KWH used for pumping for the year				2,053,890	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	835,200	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	T	T	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	580	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	T			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1999			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,600			21
Pump Motor or Standby Engine Mfr	NEUMAN			22 23
Year Installed	1999			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
				19
				20
				21
				22
				23
				24
				25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	188,702	0	118	0	188,584	1
P	D	6.000	31,397	7,580		0	38,977	2
M	D	8.000	71,000	0	4,373	0	66,627	3
P	D	8.000	114,738	19,171	0	0	133,909	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	17,866	0	0	0	17,866	7
M	D	12.000	11,326	0	2,495	0	8,831	8
M	S	12.000	490	0	0	0	490	9
P	D	12.000	60,711	11,304	0	0	72,015	10
P	S	12.000	105	0	0	0	105	11
M	D	16.000	27,624	0	0	0	27,624	12
M	S	16.000	5,617	0	0	0	5,617	13
P	D	16.000	20,391	1,771	0	0	22,162	14
Total Within Municipality			567,519	39,826	6,986	0	600,359	
Total Utility			567,519	39,826	6,986	0	600,359	

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)	
P	0.750	102	0	0	0	102	0	1
M	0.750	3,149	88	9	0	3,228	0	2
P	1.000	64	96	0	0	160		3
M	1.000	1,949	0	5	0	1,944	0	4
M	1.250	61	0	0	0	61	0	5
P	1.500	8	0	0	0	8		6
M	1.500	134	0	0	0	134	0	7
P	2.000	25	29	0	0	54		8
M	2.000	67	0	0	0	67	0	9
P	3.000	0	3			3		10
M	3.000	19	0	0	0	19	0	11
P	4.000	10	1	0	0	11	0	12
M	4.000	5	0	0	0	5	0	13
M	6.000	4	0	0	0	4	0	14
P	6.000	3	1	0	0	4		15
P	8.000	1	0	0	0	1	0	16
M	10.000	1	0	0	0	1	0	17
P	12.000	1	0	0	0	1	0	18
Total Utility		5,603	218	14	0	5,807	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	6,149	800	400	0	6,549	1,461	1
0.750	91	0	0	0	91	3	2
1.000	170	12	0	0	182	13	3
1.250	0	0	0	0	0	0	4
1.500	177	60	48	0	189	107	5
2.000	100	8	14	0	94	23	6
3.000	25	1	0	0	26	2	7
4.000	9	1	0	0	10	2	8
6.000	2	0	0	0	2	1	9
Total:	6,723	882	462	0	7,143	1,612	

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	6,167	353	1	2	0	26	6,549	1
0.750	71	12	0	0	0	8	91	2
1.000	24	141	2	6	0	9	182	3
1.250	0	0	0	0	0	0	0	4
1.500	0	169	2	8	0	10	189	5
2.000	1	83	4	2	0	4	94	6
3.000	0	14	3	4	0	5	26	7
4.000	0	5	4	1	0	0	10	8
6.000	0	1	1	0	0	0	2	9
Total:	6,263	778	17	23	0	62	7,143	

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	1,045	85	13		1,117	2
Total Fire Hydrants	1,045	85	13	0	1,117	
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:	610
Number of distribution system valves end of year:	1,458
Number of distribution valves operated during year:	470

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

The \$83,969 adjustment to meters is to adjust a prior year retirement that was posted incorrectly.

Water Mains (Page W-17)

Water main additions were paid for by the utility and developers.

Water Services (Page W-18)

Water service additions were paid for by the utility and developers.
