



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: TOWN OF MENASHA UTILITY DISTRICT

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Principal Office: 2000 MUNICIPAL DRIVE  
NEENAH, WI 54956

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For the Year Ended: DECEMBER 31, 2006

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

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

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

### SIGNATURE PAGE

I MYRA PIERGROSSI of  
(Person responsible for accounts)

TOWN OF MENASHA UTILITY DISTRICT, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      02/23/2006  
(Date)

TREASURER/FINANCE DIRCETOR  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** TOWN OF MENASHA UTILITY DISTRICT

**Utility Address:** 2000 MUNICIPAL DRIVE  
NEENAH, WI 54956

**When was utility organized?** 1/1/1965

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.town-menasha.com

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** PAULA JEAN PAGEL

**Title:** ACCOUNTS MANAGER

**Office Address:**

2000 MUNICIPAL DRIVE  
NEENAH, WI 54956

**Telephone:** (920) 720 - 7106

**Fax Number:** (920) 720 - 7116

**E-mail Address:** paulap@town-menasha.com

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

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**Name:** SARAH SCHLEEDE

**Title:** SENIOR ACCOUNTANT

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2310

**Fax Number:** (608) 249 - 8532

**E-mail Address:** sschleede@virchowkrause.com

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

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**Name:** ARDEN TEWS

**Title:** PRESIDENT

**Office Address:**

2000 MUNICIPAL DRIVE  
NEENAH, WI 54956

**Telephone:** (920) 720 - 7106

**Fax Number:** (920) 720 - 7106

**E-mail Address:** arden@town-menasha.com

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

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## IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE AND COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 53707  
MADISON, WI 53707

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 12/31/2006

**Period covered by most recent audit:** 1/1/2006 - 12/31/2006

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

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**Name:** JEFFERY P ROTH

**Title:** WATER UTILITY SUPERINTENDENT

**Office Address:**

2340 AMERICAN DRIVE  
NEENAH, WI 54956

**Telephone:** (920) 739 - 5120

**Fax Number:** (920) 739 - 9028

**E-mail Address:** jeffr@town-menasha.com

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**Name:** KAREN TWEEDIE

**Title:** SECRETARY

**Office Address:**

2000 MUNICIPAL DRIVE  
NEENAH, WI 54956

**Telephone:** (920) 720 - 7106

**Fax Number:** (920) 720 - 7106

**E-mail Address:** karen@town-menasha.com

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**Name:** MR JEFF STURGELL

**Title:** ADMINISTRATOR

**Office Address:**

2000 MUNICIPAL DRIVE  
NEENAH, WI 54956

**Telephone:** (920) 720 - 7101

**Fax Number:** (920) 720 - 7112

**E-mail Address:** jsturgell@town-menasha.com

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### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR STEVEN LAABS

**Title:** WASTE WATER SUPERINTENDENT

**Office Address:**

2340 AMERICAN DRIVE  
NEENAH, WI 54956

**Telephone:** (920) 739 - 5120

**Fax Number:** (920) 739 - 9028

**E-mail Address:** stevel@town-menasha.com

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**Name:** MYRA PIERGROSSI

**Title:** TREASURER/FINANCE DIRECTOR

**Office Address:**

2000 MUNICIPAL DRIVE  
NENNAH, WI 54956

**Telephone:** (920) 720 - 7106

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

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

- MR BARBARA HANSON, COMMISSIONER
  - MR JERRY JURGENSEN, COMMISSIONER
  - MR KATE MCQUILLAN, COMMISSIONER
  - MR DALE YOUNGQUIST, 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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,204,402	3,264,350	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,966,836	1,836,544	2
Depreciation Expense (403)	381,075	347,121	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	356,208	346,106	5
<b>Total Operating Expenses</b>	<b>2,704,119</b>	<b>2,529,771</b>	
<b>Net Operating Income</b>	<b>500,283</b>	<b>734,579</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>500,283</b>	<b>734,579</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	253,070	149,464	10
Miscellaneous Nonoperating Income (421)	1,168,049	1,071,845	11
<b>Total Other Income</b>	<b>1,421,119</b>	<b>1,221,309</b>	
<b>Total Income</b>	<b>1,921,402</b>	<b>1,955,888</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(136,131)	(136,131)	12
Other Income Deductions (426)	272,485	239,344	13
<b>Total Miscellaneous Income Deductions</b>	<b>136,354</b>	<b>103,213</b>	
<b>Income Before Interest Charges</b>	<b>1,785,048</b>	<b>1,852,675</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	429,794	278,517	14
Amortization of Debt Discount and Expense (428)	39,612	26,552	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	25,734	14,755	19
<b>Total Interest Charges</b>	<b>443,672</b>	<b>290,314</b>	
<b>Net Income</b>	<b>1,341,376</b>	<b>1,562,361</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,189,551	12,292,190	20
Balance Transferred from Income (433)	1,341,376	1,562,361	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	665,000	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>14,530,927</b>	<b>13,189,551</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	3,204,402		3,204,402	1
<b>Total (Acct. 400):</b>	<b>3,204,402</b>	<b>0</b>	<b>3,204,402</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,966,836		1,966,836	2
<b>Total (Acct. 401-402):</b>	<b>1,966,836</b>	<b>0</b>	<b>1,966,836</b>	
<b>Depreciation Expense (403):</b>				
Derived	381,075		381,075	3
<b>Total (Acct. 403):</b>	<b>381,075</b>	<b>0</b>	<b>381,075</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	356,208		356,208	5
<b>Total (Acct. 408):</b>	<b>356,208</b>	<b>0</b>	<b>356,208</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>500,283</b>	<b>0</b>	<b>500,283</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	253,070	0	253,070 11
<b>Total (Acct. 419):</b>	<b>253,070</b>	<b>0</b>	<b>253,070</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	1,167,895	1,167,895 12
MISCELLANEOUS	154	0	154 13
<b>Total (Acct. 421):</b>	<b>154</b>	<b>1,167,895</b>	<b>1,168,049</b>
<b>TOTAL OTHER INCOME:</b>	<b>253,224</b>	<b>1,167,895</b>	<b>1,421,119</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(136,131)	[REDACTED]	(136,131) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(136,131)</b>	<b>0</b>	<b>(136,131)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	197,741	197,741 16
EXTRAORDINARY PROPERTY LOSS	74,744	0	74,744 17
<b>Total (Acct. 426):</b>	<b>74,744</b>	<b>197,741</b>	<b>272,485</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(61,387)</b>	<b>197,741</b>	<b>136,354</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	429,794	[REDACTED]	429,794 18
<b>Total (Acct. 427):</b>	<b>429,794</b>	<b>0</b>	<b>429,794</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	15,593	[REDACTED]	15,593 19
AMORTIZATION OF LOSS ON ADVANCE REFUNDING	24,019	[REDACTED]	24,019 20
<b>Total (Acct. 428):</b>	<b>39,612</b>	<b>0</b>	<b>39,612</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
INTEREST CHARGED TO CONSTRUCITON	25,734		25,734 24
<b>Total (Acct. 432):</b>	<b>25,734</b>	<b>0</b>	<b>25,734</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>443,672</b>	<b>0</b>	<b>443,672</b>
<b>NET INCOME:</b>	<b>371,222</b>	<b>970,154</b>	<b>1,341,376</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,832,886	9,356,665	13,189,551 25
<b>Total (Acct. 216):</b>	<b>3,832,886</b>	<b>9,356,665</b>	<b>13,189,551</b>
<b>Balance Transferred from Income (433):</b>			
Derived	371,222	970,154	1,341,376 26
<b>Total (Acct. 433):</b>	<b>371,222</b>	<b>970,154</b>	<b>1,341,376</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,204,108</b>	<b>10,326,819</b>	<b>14,530,927</b>

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,204,402	0	0	0	3,204,402	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>3,204,402</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,204,402</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. 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.
4. 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	548,613		548,613	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
<b>Total Payroll</b>	<b>548,613</b>	<b>0</b>	<b>548,613</b>	

### FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	10.5	1
Electric		2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	30,706,289	27,596,744	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,379,773	5,933,052	2
<b>Net Utility Plant</b>	<b>24,326,516</b>	<b>21,663,692</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>24,326,516</b>	<b>21,663,692</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,076,274	997,060	8
Special Funds (125-128)	2,143,410	4,046,490	9
<b>Total Other Property and Investments</b>	<b>3,219,684</b>	<b>5,043,550</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	2,227,690	2,045,320	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	566,554	613,454	15
Other Accounts Receivable (143)	8,135	7,134	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	97,409	105,196	18
Materials and Supplies (151-163)	67,717	73,503	19
Prepayments (165)	19,665	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>2,987,170</b>	<b>2,844,607</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	237,899	278,242	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>237,899</b>	<b>278,242</b>	
<b>Total Assets and Other Debits</b>	<b>30,771,269</b>	<b>29,830,091</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,674,920	2,674,920	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	14,530,927	13,189,551	28
<b>Total Proprietary Capital</b>	<b>17,205,847</b>	<b>15,864,471</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	9,771,784	10,097,593	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	242,664	284,037	31
<b>Total Long-Term Debt</b>	<b>10,014,448</b>	<b>10,381,630</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	165,599	215,428	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	322,393	311,626	36
Interest Accrued (237)	73,484	61,398	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	125,370	112,273	41
<b>Total Current and Accrued Liabilities</b>	<b>686,846</b>	<b>700,725</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	10,926	11,654	42
Customer Advances for Construction (252)	21,570	37,904	43
Other Deferred Credits (253)	2,831,632	2,833,707	44
<b>Total Deferred Credits</b>	<b>2,864,128</b>	<b>2,883,265</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>30,771,269</b>	<b>29,830,091</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	27,596,744	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	17,451,961	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	12,608,219	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	646,109				9
<b>Total Utility Plant</b>	<b>30,706,289</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,108,626	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,271,147	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>6,379,773</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>24,326,516</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	3,848,188				<b>3,848,188</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	381,075				<b>381,075</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	33,052				<b>33,052</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
ADJUSTMENTS	514				<b>514</b>	<b>12</b>
LOSS ON EARLY RETIREMENT	67,622				<b>67,622</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>482,263</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>482,263</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	221,825				<b>221,825</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>221,825</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>221,825</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>4,108,626</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,108,626</b>	<b>26</b>

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	2,084,864				<b>2,084,864</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	197,741				<b>197,741</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
LOSS ON EARLY RETIREMENT AD.	6,606				<b>6,606</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>204,347</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>204,347</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	18,064				<b>18,064</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>18,064</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,064</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,271,147</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,271,147</b>	<b>26</b>

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

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

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

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	67,717	73,503	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
<b>Total Materials and Supplies</b>	<b>67,717</b>	<b>73,503</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 G.O. DEBT	79	428	0	<b>1</b>
1997 G.O. DEBT	398	428	33	<b>2</b>
2000 REVENUE BONDS	3,525	428	27,943	<b>3</b>
2000 REVENUE BONDS-LOSS ON ADVANCED REFUNDING	1,138	428	15,933	<b>4</b>
2001 REVENUE BONDS	3,278	428	12,911	<b>5</b>
2004 REVENUE BONDS	4,081	428	36,055	<b>6</b>
2005 REVENUE BONDS	4,321	428	46,044	<b>7</b>
2005 REVENUE BONDS-2ND ISSUE DISCOUNT/ISSUE COST	641	428	7,454	<b>8</b>
2005 REVENUE BONDS-LOSS ON ADVANCE REFUNDING	24,020	428	91,526	<b>9</b>
<b>Total</b>			<b>237,899</b>	
<b>Unamortized premium on debt (251)</b>				
2001 REVENUE BONDS	728	429	10,926	<b>10</b>
<b>Total</b>			<b>10,926</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	2,674,920	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>2,674,920</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	4.90%	375,779	1
2001 REVENUE BONDS	07/01/2001	05/01/2021	4.25%	2,156,395	2
2004 REVENUE BONDS	02/26/2004	05/01/2023	3.98%	2,328,816	3
2005 REVENUE BONDS	06/01/2005	11/01/2025	4.07%	2,734,243	4
2005 REVENUE BONDS-2ND ISSUE	12/15/2005	11/01/2025	4.16%	2,176,551	5
<b>Total Bonds (Account 221):</b>				<b>9,771,784</b>	
Total Reacquired Bonds (Account 222)				0	6

**Net amount of bonds outstanding December 31: 9,771,784**

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
2001 STATE TRUST FUND LOAN	02/07/2001	03/15/2010	5.50%	31,798	<b>1</b>
2006 GO PROMISSORY NOTE	04/17/2006	04/01/2016	7.23%	42,566	<b>2</b>
1997 GO BONDS	03/15/1997	09/01/2007	4.90%	168,300	<b>3</b>
<b>Total for Account 224</b>				<b>242,664</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	311,626	1
<b>Accruals:</b>		
Charged water department expense	355,591	2
Charged electric department expense		3
Charged sewer department expense	8,525	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>364,116</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	311,626	6
Social Security taxes	39,089	7
PSC Remainder Assessment	2,634	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>353,349</b>	
<b>Balance end of year</b>	<b>322,393</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2004 BONDS	15,185	89,094	89,596	14,683	1
1996 BONDS	530	1,060	1,590	0	2
1997 BONDS	3,269	9,068	9,362	2,975	3
2000 BONDS	3,915	20,725	21,418	3,222	4
2001 BONDS	18,292	107,025	107,709	17,608	5
2005 BONDS	17,964	106,781	107,033	17,712	6
2005 BONDS - 2ND ISSUE	556	93,289	78,870	14,975	7
<b>Subtotal</b>	<b>59,711</b>	<b>427,042</b>	<b>415,578</b>	<b>71,175</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
2001 STATE TRUST FUND LOAN	1,687	1,828	2,130	1,385	9
2006 GO PROMISSORY NOTE		924		924	10
<b>Subtotal</b>	<b>1,687</b>	<b>2,752</b>	<b>2,130</b>	<b>2,309</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>61,398</b>	<b>429,794</b>	<b>417,708</b>	<b>73,484</b>	

## BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESMENTS RECEIVABLE	558,874	2
DEFERRED SPECIAL ASSESSMENT	456,005	3
DEPARTMENT OF TRANSPORTATION ASSESSMENT	61,395	4
<b>Total (Acct. 124):</b>	<b>1,076,274</b>	
<b>Sinking Funds (125):</b>		
NONE		5
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION ACCOUNT	529,858	6
REDEMPTION/RESERVE ACCOUNT	1,203,451	7
CONSTRUCTION ACCOUNT	307,655	8
IMPACT FEES	102,446	9
<b>Total (Acct. 126):</b>	<b>2,143,410</b>	
<b>Other Special Funds (128):</b>		
NONE		10
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		11
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		12
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		13
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	566,554	14
Electric		15
Sewer (Regulated)		16
<b>Other (specify):</b>		
NONE		17
<b>Total (Acct. 142):</b>	<b>566,554</b>	

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

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

Particulars (a)	Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>	
Sewer (Non-regulated)	18
Merchandising, jobbing and contract work	19
<b>Other (specify):</b>	
MISCELLANEOUS RECEIVABLES	8,135 20
<b>Total (Acct. 143):</b>	<b>8,135</b>
<b>Receivables from Municipality (145):</b>	
DUE FROM TOWN - SPECIAL ASSESSMENTS AND DELINQUENT TAX ROLL ITEMS	97,409 21
<b>Total (Acct. 145):</b>	<b>97,409</b>
<b>Prepayments (165):</b>	
INSURANCE	19,665 22
<b>Total (Acct. 165):</b>	<b>19,665</b>
<b>Extraordinary Property Losses (182):</b>	
NONE	23
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Preliminary Survey and Investigation Charges (183):</b>	
NONE	24
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Clearing Accounts (184):</b>	
NONE	25
<b>Total (Acct. 184):</b>	<b>0</b>
<b>Temporary Facilities (185):</b>	
NONE	26
<b>Total (Acct. 185):</b>	<b>0</b>
<b>Miscellaneous Deferred Debits (186):</b>	
NONE	27
<b>Total (Acct. 186):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	28
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
Regulatory Liability	2,314,233 29
DEPARTMENT OF TRANSPORTATION ASSESSMENT	61,394 30
DEFERRED SPECIAL ASSESSMENT	456,005 31
<b>Total (Acct. 253):</b>	<b>2,831,632</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	16,573,864	0	0	0	16,573,864	1
Materials and Supplies	70,610	0	0	0	70,610	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,978,407	0	0	0	3,978,407	4
Customer Advances for Construction					0	5
Regulatory Liability	2,382,298	0	0	0	2,382,298	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>10,283,769</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,283,769</b>	
Net Operating Income	500,283	0	0	0	500,283	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.86%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.86%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	2,450,364	0	0	0	2,450,364	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	136,131	0	0	0	136,131	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>2,314,233</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,314,233</b>	

## FINANCIAL SECTION FOOTNOTES

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### Cover Sheet (Page 0)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Town of Menasha Utility District  
Neenah, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Town of Menasha Utility District, an enterprise fund of the Town of Menasha as of December 31, 2006 and 2005, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2006 in the accompanying prescribed form.

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

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin  
February 24, 2007

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done - all amounts are amounts receivable through tax roll collections.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	3,019,252	3,085,187	1
<b>Total Sales of Water</b>	<b>3,019,252</b>	<b>3,085,187</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	18,717	19,687	2
Miscellaneous Service Revenues (471)	17,213	8,277	3
Rents from Water Property (472)	121,751	122,864	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	27,469	28,335	6
<b>Total Other Operating Revenues</b>	<b>185,150</b>	<b>179,163</b>	
<b>Total Operating Revenues</b>	<b>3,204,402</b>	<b>3,264,350</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	427,528	383,398	7
Pumping Expenses (620-633)	245,755	247,067	8
Water Treatment Expenses (640-652)	374,712	349,349	9
Transmission and Distribution Expenses (660-678)	427,302	381,920	10
Customer Accounts Expenses (901-905)	90,669	73,153	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	400,870	401,657	13
<b>Total Operation and Maintenance Expenses</b>	<b>1,966,836</b>	<b>1,836,544</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	381,075	347,121	14
Amortization Expense (404-407)		0	15
Taxes (408)	356,208	346,106	16
<b>Total Other Operating Expenses</b>	<b>737,283</b>	<b>693,227</b>	
<b>Total Operating Expenses</b>	<b>2,704,119</b>	<b>2,529,771</b>	
<b>NET OPERATING INCOME</b>	<b>500,283</b>	<b>734,579</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	7,271	351,833	1,323,307	4
Commercial	892	240,186	739,690	5
Industrial	20	209,728	452,526	6
<b>Total Metered Sales to General Customers (461)</b>	<b>8,183</b>	<b>801,747</b>	<b>2,515,523</b>	
Private Fire Protection Service (462)	186		165,827	7
Public Fire Protection Service (463)	8,184		276,920	8
Other Sales to Public Authorities (464)	20	17,746	46,467	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	5,675	14,515	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>16,574</b>	<b>825,168</b>	<b>3,019,252</b>	

**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	5,675	14,515	1
<b>Total</b>		<b>5,675</b>	<b>14,515</b>	

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	276,920	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>276,920</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	18,717	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>18,717</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS	17,213	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>17,213</b>	
<b>Rents from Water Property (472):</b>		
RENTS FOR SEWER UTILITY	14,760	8
RENT OF WATER TOWER FOR CELLULAR ANTENNAS	106,991	9
<b>Total Rents from Water Property (472)</b>	<b>121,751</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	27,469	11
<b>Other (specify):</b> NONE		12
<b>Total Other Water Revenues (474)</b>	<b>27,469</b>	

## 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)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)	427,352	382,973	3
Miscellaneous Expenses (603)	176	195	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	230	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
<b>Total Source of Supply Expenses</b>	<b>427,528</b>	<b>383,398</b>	
<b>PUMPING EXPENSES</b>			
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)	167,767	155,573	17
Pumping Labor and Expenses (624)	51,032	63,778	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	5,073	1,842	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	21,883	25,874	25
<b>Total Pumping Expenses</b>	<b>245,755</b>	<b>247,067</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	244,043	185,440	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)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	75,933	85,955	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)	10,721	9,773	<b>32</b>
Maintenance of Water Treatment Equipment (652)	44,015	68,181	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>374,712</b>	<b>349,349</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	<b>34</b>
Storage Facilities Expenses (661)	1,925	1,025	<b>35</b>
Transmission and Distribution Lines Expenses (662)	75,957	69,718	<b>36</b>
Meter Expenses (663)	25,531	13,379	<b>37</b>
Customer Installations Expenses (664)		30	<b>38</b>
Miscellaneous Expenses (665)	27,439	28,569	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	41,749	33,352	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	174,127	172,819	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	39,867	38,145	<b>46</b>
Maintenance of Meters (676)	22,837	6,161	<b>47</b>
Maintenance of Hydrants (677)	16,680	18,722	<b>48</b>
Maintenance of Miscellaneous Plant (678)	1,190	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>427,302</b>	<b>381,920</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	10,473	10,430	<b>51</b>
Customer Records and Collection Expenses (903)	80,196	62,723	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>

**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)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>90,669</b>	<b>73,153</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	136,996	117,178	56
Office Supplies and Expenses (921)	30,779	19,942	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	25,908	29,110	59
Property Insurance (924)	13,475	12,381	60
Injuries and Damages (925)	17,247	19,949	61
Employee Pensions and Benefits (926)	170,782	170,381	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	2,202	32,716	65
Rents (931)		0	66
Maintenance of General Plant (932)	3,481	0	67
<b>Total Administrative and General Expenses</b>	<b>400,870</b>	<b>401,657</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,966,836</b>	<b>1,836,544</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		322,393	311,626	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,525	8,536	2
<b>Net property tax equivalent</b>		<b>313,868</b>	<b>303,090</b>	
Social Security		39,706	40,138	3
PSC Remainder Assessment		2,634	2,878	4
Other (specify): CAPITALIZED TAXES			0	5
FICA BILLED TO TOWN			0	6
<b>Total tax expense</b>		<b>356,208</b>	<b>346,106</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), 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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.171529				3
County tax rate	mills		5.841517				4
Local tax rate	mills		4.842003				5
School tax rate	mills		8.643619				6
Voc. school tax rate	mills		1.633145				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.131813</b>				<b>10</b>
Less: state credit	mills		1.357579				11
<b>Net tax rate</b>	mills		<b>19.774234</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.842003</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.276764</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>15.118767</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.131813</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.715451</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.774234</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.147486</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>27,596,744</b>	27,596,744				22
Materials & Supplies	\$	<b>73,503</b>	73,503				23
<b>Subtotal</b>	\$	<b>27,670,247</b>	<b>27,670,247</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>5,335,522</b>	5,335,522				25
<b>Taxable Assets</b>	\$	<b>22,334,725</b>	<b>22,334,725</b>				<b>26</b>
Assessment Ratio	dec.		1.020296				27
<b>Assessed Value</b>	\$	<b>22,788,031</b>	<b>22,788,031</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.147486</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>322,393</b>	<b>322,393</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	311,626					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>322,393</b>					<b>34</b>

**WATER UTILITY PLANT IN SERVICE**  
**--Plant Financed by Utility or Municipality--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	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)	862,542		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	397,009	16,940	10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>1,350,492</b>	<b>16,940</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	167,164		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	325,243	26,764	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	61,164		20
<b>Total Pumping Plant</b>	<b>553,571</b>	<b>26,764</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,448,404	4,811	22
Water Treatment Equipment (332)	1,334,418	268,383	23
<b>Total Water Treatment Plant</b>	<b>2,782,822</b>	<b>273,194</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			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)			862,542	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			413,949	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>1,367,432</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			167,164	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	59,854		292,153	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			61,164	20
<b>Total Pumping Plant</b>	<b>59,854</b>	<b>0</b>	<b>520,481</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			1,453,215	22
Water Treatment Equipment (332)			1,602,801	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>3,056,016</b>	

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	45,043		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	774,061		26
Transmission and Distribution Mains (343)	6,788,131	1,262,386	27
Fire Mains (344)	0		28
Services (345)	330,967		29
Meters (346)	1,204,398	43,041	30
Hydrants (348)	205,751	88,880	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>9,348,351</b>	<b>1,394,307</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	3,811		33
Structures and Improvements (390)	1,257,404		34
Office Furniture and Equipment (391)	24,954		35
Computer Equipment (391.1)	48,482	12,000	36
Transportation Equipment (392)	175,791		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	58,047		39
Laboratory Equipment (395)	5,923		40
Power Operated Equipment (396)	53,300		41
Communication Equipment (397)	22,579		42
SCADA Equipment (397.1)	0	254,814	43
Miscellaneous Equipment (398)	10,240		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>1,660,531</b>	<b>266,814</b>	
<b>Total utility plant in service directly assignable</b>	<b>15,695,767</b>	<b>1,978,019</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>15,695,767</b>	<b>1,978,019</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			45,043 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			774,061 26
Transmission and Distribution Mains (343)	136,731		7,913,786 27
Fire Mains (344)			0 28
Services (345)	6,221		324,746 29
Meters (346)	2,427		1,245,012 30
Hydrants (348)	16,592		278,039 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>161,971</b>	<b>0</b>	<b>10,580,687</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			3,811 33
Structures and Improvements (390)			1,257,404 34
Office Furniture and Equipment (391)			24,954 35
Computer Equipment (391.1)			60,482 36
Transportation Equipment (392)			175,791 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			58,047 39
Laboratory Equipment (395)			5,923 40
Power Operated Equipment (396)			53,300 41
Communication Equipment (397)			22,579 42
SCADA Equipment (397.1)			254,814 43
Miscellaneous Equipment (398)			10,240 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,927,345</b>
<b>Total utility plant in service directly assignable</b>	<b>221,825</b>	<b>0</b>	<b>17,451,961</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>221,825</b>	<b>0</b>	<b>17,451,961</b>

**WATER UTILITY PLANT IN SERVICE  
--Plant Financed by Contributions--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

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

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	8,353,955	863,435	27
Fire Mains (344)	0		28
Services (345)	1,643,468	166,294	29
Meters (346)	0		30
Hydrants (348)	1,454,755	144,376	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>11,452,178</b>	<b>1,174,105</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,452,178</b>	<b>1,174,105</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>11,452,178</b>	<b>1,174,105</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	13,762		9,203,628 27
Fire Mains (344)			0 28
Services (345)			1,809,762 29
Meters (346)			0 30
Hydrants (348)	4,302		1,594,829 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>18,064</b>	<b>0</b>	<b>12,608,219</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>18,064</b>	<b>0</b>	<b>12,608,219</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>18,064</b>	<b>0</b>	<b>12,608,219</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Utility or Municipality--

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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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)	231,455	2.90%	25,014	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	155,700	1.80%	7,299	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>387,155</b>		<b>32,313</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	77,062	3.20%	5,349	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	206,050	4.40%	13,583	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	53,679	4.40%	2,691	15
<b>Total Pumping Plant</b>	<b>336,791</b>		<b>21,623</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	778,442	3.20%	46,426	16
Water Treatment Equipment (332)	604,908	3.30%	48,464	17
<b>Total Water Treatment Plant</b>	<b>1,383,350</b>		<b>94,890</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	419,749	1.90%	14,707	19
Transmission and Distribution Mains (343)	347,583	1.30%	95,562	20
Fire Mains (344)	0			21
Services (345)	59,122	2.90%	9,508	22
Meters (346)	385,209	5.50%	66,103	23
Hydrants (348)	(14,191)	2.20%	5,322	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

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					256,469	4
315					0	5
316					162,999	6
317					0	7
	0	0	0	0	419,468	
321					82,411	8
322					0	9
323					0	10
324					0	11
325	59,854				159,779	12
326					0	13
327					0	14
328					56,370	15
	59,854	0	0	0	298,560	
331					824,868	16
332					653,372	17
	0	0	0	0	1,478,240	
341					0	18
342					434,456	19
343	136,731			65,631	372,045	20
344					0	21
345	6,221				62,409	22
346	2,427				448,885	23
348	16,592			1,991	(23,470)	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,197,472</b>		<b>191,202</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	244,422	2.90%	36,465	26
Office Furniture and Equipment (391)	20,535	5.80%	1,447	27
Computer Equipment (391.1)	44,478	50.00%	900	28
Transportation Equipment (392)	114,975	10.56%	11,410	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	47,915	5.80%	4,691	31
Laboratory Equipment (395)	5,923	5.80%		32
Power Operated Equipment (396)	40,691	7.50%	3,998	33
Communication Equipment (397)	17,996	15.00%	3,387	34
SCADA Equipment (397.1)	0	5.00%	11,721	35
Miscellaneous Equipment (398)	6,485	5.80%	594	36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>543,420</b>		<b>74,613</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,848,188</b>		<b>414,641</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>3,848,188</b>		<b>414,641</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349	161,971	0	0	67,622	1,294,325	0 25
390					280,887	26
391					21,982	27
391.1					45,378	28
392					126,385	29
393					0	30
394					52,606	31
395					5,923	32
396					44,689	33
397					21,383	34
397.1					11,721	35
398					7,079	36
399					0	37
	0	0	0	0	618,033	
	221,825	0	0	67,622	4,108,626	
						0 38
	221,825	0	0	67,622	4,108,626	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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)
<b>SOURCE OF SUPPLY PLANT</b>			
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)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	1,292,786	1.30%	114,124
Fire Mains (344)	0		21
Services (345)	552,338	2.90%	50,072
Meters (346)	0		23
Hydrants (348)	239,740	2.20%	33,545

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

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					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	13,762			6,606	<b>1,399,754</b> 20
344					0 21
345					<b>602,410</b> 22
346					0 23
348	4,302				<b>268,983</b> 24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Contributions--**

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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>2,084,864</b>		<b>197,741</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>2,084,864</b>		<b>197,741</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>2,084,864</b>		<b>197,741</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<b>18,064</b>	<b>0</b>	<b>0</b>	<b>6,606</b>	<b>2,271,147</b>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>18,064</b>	<b>0</b>	<b>0</b>	<b>6,606</b>	<b>2,271,147</b>
					0 38
	<b>18,064</b>	<b>0</b>	<b>0</b>	<b>6,606</b>	<b>2,271,147</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January	11,390		72,546	<b>83,936</b>	1
February	9,908		65,055	<b>74,963</b>	2
March	10,888		69,977	<b>80,865</b>	3
April	10,408		68,395	<b>78,803</b>	4
May	15,623		72,487	<b>88,110</b>	5
June	18,636		79,374	<b>98,010</b>	6
July	22,397		96,002	<b>118,399</b>	7
August	19,360		95,927	<b>115,287</b>	8
September	14,554		77,255	<b>91,809</b>	9
October	16,856		75,131	<b>91,987</b>	10
November	16,130		67,017	<b>83,147</b>	11
December	13,356		65,141	<b>78,497</b>	12
<b>Total annual pumpage</b>	<b>179,506</b>	<b>0</b>	<b>904,307</b>	<b>1,083,813</b>	
Less: Water sold				825,168	13
Volume pumped but not sold				<b>258,645</b>	14
Volume sold as a percent of volume pumped				<b>76%</b>	15
Volume used for water production, water quality and system maintenance				88,681	16
Volume related to equipment/system malfunction				57,005	17
Non-utility volume NOT included in water sales				428	18
Total volume not sold but accounted for				<b>146,114</b>	19
Volume pumped but unaccounted for				<b>112,531</b>	20
Percent of water lost				<b>10%</b>	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,585	24
Date of maximum: 7/13/2006					25
Cause of maximum:					26
Hot, dry weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,998	27
Date of minimum: 12/25/2006					28
Total KWH used for pumping for the year				1,949,752	29
If water is purchased: Vendor Name: MENASHA UTILITIES					30
Point of Delivery: AIRPORT ROAD CITY OF MENASHA					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
SHADY LANE 3	BH537	434	19	1,380,000	Yes	<b>1</b>
SHADY LANE 4	BH538	474	23	1,440,000	Yes	<b>2</b>
UNIVERSITY DRIVE 5	BH539	472	20	691,000	Yes	<b>3</b>
AMERICAN DRIVE 6	BH540	471	28	1,764,000	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	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	AMERICAN TURBINE	5
Year Installed	1989	1989	2005	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	1,400	1,000	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERAL ELECTRIC	NEUMAN	9 10
Year Installed	1976	1968	2005	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	AMERICAN TURBINE	JACUZZI	AMERICAN TURBINE	18
Year Installed	2006	1983	2006	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,300	800	1,300	21
Pump Motor or Standby Engine Mfr	US MOTORS	NEUMAN	GENERAL ELECTRIC	22 23
Year Installed	1994	1983	2006	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	AMERICAN TURBINE	AMERICAN TURBINE	AMERICAN TURBINE	5
Year Installed	2002	2004	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	980	1,000	480	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	US MOTORS	US MOTOR	9 10
Year Installed	2001	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	2003			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,225			21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			22 23
Year Installed	2005			24
Type	ELECTRIC			25
Horsepower	125			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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
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.)	0	0	0	6
Total capacity in gallons (actual)	1,000,000	1,000,000	1,000,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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.)	2.8000	1.7000	2.1000	12
Is a corrosion control chemical used (yes, no)?	Y	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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
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 (actual)	300,000	300,000	300,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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

### 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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	6.000	175,047	0	16,291	0	158,756	1	
P	D	6.000	48,051	7,775	0	0	55,826	2	
M	D	8.000	52,690	0	3,362	0	49,328	3	
P	D	8.000	201,470	26,543	0	0	228,013	4	
M	D	10.000	7,323	0	0	0	7,323	5	
M	S	10.000	393	0	0	0	393	6	
P	D	10.000	18,404	0	0	0	18,404	7	
P	S	10.000	40	0	0	0	40	8	
M	D	12.000	4,226	0	566	0	3,660	9	
M	S	12.000	490	0	0	0	490	10	
P	D	12.000	85,270	5,472	0	0	90,742	11	
P	S	12.000	105	0	0	0	105	12	
M	D	16.000	24,354	0	0	0	24,354	13	
M	S	16.000	5,617	0	0	0	5,617	14	
P	D	16.000	34,376	1,066	0	0	35,442	15	
<b>Total Within Municipality</b>			<b>657,856</b>	<b>40,856</b>	<b>20,219</b>	<b>0</b>	<b>678,493</b>		
<b>Total Utility</b>			<b>657,856</b>	<b>40,856</b>	<b>20,219</b>	<b>0</b>	<b>678,493</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,325	0	2	0	3,323	0	1
P	1.000	788	185	0	0	973	0	2
M	1.000	1,909	0	9	0	1,900	0	3
M	1.250	61	0	0	0	61	0	4
P	1.500	65	17	0	0	82	0	5
M	1.500	128	0	7	0	121	0	6
P	2.000	94	30	0	0	124	0	7
M	2.000	61	0	1	0	60	0	8
M	3.000	19	0	0	0	19	0	9
P	3.000	3	0	0	0	3	0	10
P	4.000	25	0	0	0	25	0	11
M	4.000	4	0	0	0	4	0	12
P	6.000	8	0	0	0	8	0	13
M	6.000	2	0	0	0	2	0	14
P	8.000	1	0	0	0	1	0	15
M	10.000	1	1	0	0	2	0	16
P	12.000	1	0	0	0	1	0	17
<b>Total Utility</b>		<b>6,495</b>	<b>233</b>	<b>19</b>	<b>0</b>	<b>6,709</b>	<b>0</b>	

### METERS

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

#### 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	7,719	100	23	0	7,796	341	1
0.750	89	6	1	0	94	43	2
1.000	199	6	0	0	205	22	3
1.250	0	0	0	0	0	0	4
1.500	206	12	0	0	218	71	5
2.000	107	10	1	0	116	44	6
3.000	25	2	0	0	27	10	7
4.000	13	2	0	0	15	9	8
6.000	2	0	0	0	2	2	9
<b>Total:</b>	<b>8,360</b>	<b>138</b>	<b>25</b>	<b>0</b>	<b>8,473</b>	<b>542</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	7,191	408	1	3	0	193	7,796	1
0.750	67	16	0	0	0	11	94	2
1.000	28	157	1	3	0	16	205	3
1.250	0	0	0	0	0	0	0	4
1.500	1	189	3	2	0	23	218	5
2.000	1	104	2	3	0	6	116	6
3.000	0	16	3	5	0	3	27	7
4.000	0	6	5	1	0	3	15	8
6.000	0	1	1		0		2	9
<b>Total:</b>	<b>7,288</b>	<b>897</b>	<b>16</b>	<b>17</b>	<b>0</b>	<b>255</b>	<b>8,473</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	1,243	81	34		1,290	2
<b>Total Fire Hydrants</b>	<b>1,243</b>	<b>81</b>	<b>34</b>	<b>0</b>	<b>1,290</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	489
Number of distribution system valves end of year:	1,926
Number of distribution valves operated during year:	634

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The amount represents the return portion of the joint metering allocations to sewer.

---

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

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

624 - There was a decrease in pumping equipment maintenance from 2005.

641 - Increase in chemicals partly due to the fluctuation of the price of salt.

652 - In 2005 there were large expenses for maintenance on treatment equipment. In 2006 there was less maintenance done on water treatment equipment.

676 - More meter replacements in 2006

920 - Town of Menasha changed their allocation of salaried labor to water utility plus an increase in salary rates in 2006 from 2005.

663 - Increase in payroll expenses.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

332 - Well #4 had major modifications and upgrades.

397.1 - Purchased new computer equipment.

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

345 - The adjustments are a result of the early retirement of mains and services.

---

### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If End of Year Balance is less than zero, please explain.

348 - Adjustments are made to bring the balances up to correct levels and recognize an early loss from retirement and to recognize loss on retirement for 2006.

If Adjustments for any account are nonzero, please explain.

348,343 - Adjustment relates to the early retirement of mains and services.

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## WATER OPERATING SECTION FOOTNOTES

### Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

**If End of Year Balance is less than zero, please explain.**

343 - Adjustments were made to bring the balances up to correct levels and recognize an early loss on retirement and to recognize loss on retirement in 2006.

**If Adjustments for any account are nonzero, please explain.**

This adjustment is to recognize loss on early retirement on contributed mains.

### Water Mains (Page W-21)

**If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.**

Added by the Utility - \$1,262,387  
Added by developers - \$863,435

### Water Services (Page W-22)

**If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.**

Additions were financed entirely by the utility.

**If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.**

This amount was confirmed with utility management during the audit.

### Meters (Page W-23)

**Explain program for replacing or testing meters 1" or smaller.**

A complete meter replacement was done during the period between 1996 and 2000. Meter testing is done according to the PSC schedules.

**If 2-inch or greater meters are reported as residential, please explain.**

The 2-inch meter is for an 8,000 - plus square foot home that has a sprinkler system installed.

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

Yes, meters are tested every two years.

### Hydrants and Distribution System Valves (Page W-24)

**General footnotes**

Utility tests one set of town (east or west) each year. The east side of town has less meters and was tested in 2006.