



3013 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF MENASHA UTILITY DISTRICT

Principal Office: 2340 AMERICAN DRIVE
NEENAH, WI 54956

For the Year Ended: DECEMBER 31, 1999

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF MENASHA UTILITY DISTRICT

Utility Address: 2340 AMERICAN DRIVE
NEENAH, WI 54956

When was utility organized? 1/1/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PAULA JEAN PAGEL

Title: OFFICE MANAGER

Office Address:

2340 AMERICAN DRIVE
NEENAH, WI 54956

Telephone: (920) 739 - 5128

Fax Number: (920) 739 - 9028

E-mail Address: paulap@sand4tm.com

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: kjennings@virchowkrause.com

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

Name: MR ARDEN TEWS

Title: PRESIDENT

Office Address:

2000 MUNICIPAL DRIVE
NEENAH, WI 54956

Telephone: (920) 739 - 5128

Fax Number: (920) 739 - 9028

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: kjennings@virchowkrause.com

Date of most recent audit report: 3/10/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: ARDEN TEWS

Title: PRESIDENT

Office Address:

2000 MUNICIPAL DRIVE

NEENAH, WI 54956

Telephone: (920) 739 - 5128

Fax Number: (920) 739 - 9028

E-mail Address: NONE

Name: CARLENE L SPRAGUE

Title: SECRETARY

Office Address:

2000 MUNICIPAL DRIVE

NEENAH, WI 54956

Telephone: (920) 739 - 5128

Fax Number: (920) 739 - 9028

E-mail Address: NONE

Name: GRACE VANDER VELDEN

Title: TREASURER

Office Address:

2000 MUNICIPAL DRIVE

NENNAH, WI 54956

Telephone: (920) 739 - 5128

Fax Number: (920) 739 - 9028

E-mail Address: NONE

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JEFFERY P ROTH

Title: WATER UTILITY SUPERINTENDENT

Office Address:

2340 AMERICAN PARKWAY
NENNAH, WI 54956

Telephone: (920) 739 - 5128

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

Names of members of utility commission/committee:

- MS CARLENE L SPRAGUE, SECRETARY
- MR ARDEN A TEWS, PRESIDENT
- MS GRACE VANDER VELDEN, TREASURER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,661,113	2,130,345	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,706,994	1,490,722	2
Depreciation Expense (403)	320,472	309,489	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	30,480	26,727	5
Total Operating Expenses	2,057,946	1,826,938	
Net Operating Income	603,167	303,407	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	603,167	303,407	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	88,279	59,544	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	88,279	59,544	
Total Income	691,446	362,951	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	600	600	13
Total Miscellaneous Income Deductions	600	600	
Income Before Interest Charges	690,846	362,351	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	152,021	154,747	14
Amortization of Debt Discount and Expense (428)	6,395	6,537	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)	0	0	19
Total Interest Charges	158,416	161,284	
Net Income	532,430	201,067	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,937,597	2,736,530	20
Balance Transferred from Income (433)	532,430	201,067	21
Miscellaneous Credits to Surplus (434)	289,847	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,759,874	2,937,597	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	88,279	5
Total (Acct. 419):	88,279	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
DEPRECIATION ON NON-UTILITY PROPERTY	600	8
Total (Acct. 426):	600	
Miscellaneous Credits to Surplus (434):		
ADJUST FOR ALLOCATION OF SANITARY DISTRICT GENERAL FUND	289,847	9
Total (Acct. 434):	289,847	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,661,113	0	0	0	2,661,113	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	2,661,113	0	0	0	2,661,113	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	379,273		379,273	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	379,273	0	379,273	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	17,962,841	16,931,498	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,234,068	3,140,410	2
Net Utility Plant	14,728,773	13,791,088	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	14,728,773	13,791,088	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	31,376	31,376	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	21,561	20,961	6
Net Nonutility Property	9,815	10,415	
Investment in Municipality (123)	0	0	7
Other Investments (124)	491,702	451,556	8
Special Funds (125-128)	783,722	702,053	9
Total Other Property and Investments	1,285,239	1,164,024	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	328,782	2,730	10
Special Deposits (132-134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)	181,198	137,804	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	378,867	424,796	15
Other Accounts Receivable (143)	70,686	289,325	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	1,041,817	(67,170)	18
Materials and Supplies (151-163)	39,980	38,249	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)		0	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
Total Current and Accrued Assets	2,041,330	825,734	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	31,955	37,875	24
Other Deferred Debits (182-186)	336,590	388,947	25
Total Deferred Debits	368,545	426,822	
Total Assets and Other Debits	18,423,887	16,207,668	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,425,274	1,425,274	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	3,759,874	2,937,597	28
Total Proprietary Capital	5,185,148	4,362,871	
LONG-TERM DEBT			
Bonds (221-222)	1,415,000	2,351,900	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	1,129,200	0	31
Total Long-Term Debt	2,544,200	2,351,900	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	154,557	61,580	33
Payables to Municipality (233)	42,212	188,278	34
Customer Deposits (235)		0	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	33,917	36,114	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)		0	40
Miscellaneous Current and Accrued Liabilities (242)	55,203	15,435	41
Total Current and Accrued Liabilities	285,889	301,407	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		0	43
Other Deferred Credits (253)	951,097	0	44
Total Deferred Credits	951,097	0	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	9,457,553	9,191,490	49
Total Liabilities and Other Credits	18,423,887	16,207,668	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	17,680,672	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	282,169				7
Total Utility Plant	17,962,841	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,234,068	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,234,068	0	0	0	
Net Utility Plant	14,728,773	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	3,140,410				3,140,410	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	320,472				320,472	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	18,493				18,493	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	37,633				37,633	10
Other credits (specify):						11
					0	12
Total credits	376,598	0	0	0	376,598	13
Debits during year						14
Book cost of plant retired	282,940				282,940	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	282,940	0	0	0	282,940	19
Balance End of Year	3,234,068	0	0	0	3,234,068	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
1966 CHLORINATOR	1,391			1,391	2
1966 RESERVOIR	29,985			29,985	3
Total Nonutility Property (121)	31,376	0	0	31,376	
Less accum. prov. depr. & amort. (122)	20,961	600		21,561	4
 Net Nonutility Property	 10,415	 (600)	 0	 9,815	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	39,980	38,249 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	39,980	38,249

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1978 REVENUE BONDS	842	428	1,979	1
1991 REVENUE BONDS	2,850	428	20,092	2
1995 REVENUE BONDS	549	428	1,551	3
1996 REVENUE BONDS	1,385	428	4,825	4
1997 REVENUE BONDS	594	428	3,508	5
Total			31,955	
Unamortized premium on debt (251)				
NONE	0	0	0	6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,425,274	1
Changes during year (explain):		2
Balance end of year	<u><u>1,425,274</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1978 REVENUE BONDS	04/01/1978	10/01/2006	6.00%	335,000	1
1991 REVENUE BONDS	10/01/1991	10/01/2011	7.00%	1,080,000	2
Total Bonds (Account 221):				1,415,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 1,415,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1996 GO BONDS	09/01/1996	11/01/2006	5.00%	360,000	1
1997 GO BONDS	03/15/1997	09/01/2007	5.00%	258,400	2
1999 NOTES PAYABLE	04/30/1999	04/30/2000	5.00%	360,800	3
1995 GO BONDS	05/01/1995	05/01/2005	5.00%	150,000	4
Total for Account 224				<u>1,129,200</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	30,480	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>30,480</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	27,265	7
PSC Remainder Assessment	3,215	8
Other (explain):		
NONE		9
Total payments and other debits	<u>30,480</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1978 BONDS	5,742	22,356	22,969	5,129	1
1991 BONDS	20,918	82,736	83,669	19,985	2
1995 BONDS	1,527	8,329	8,538	1,318	3
1996 BONDS	3,329	18,719	19,034	3,014	4
1997 BONDS	4,598	13,476	13,603	4,471	5
Subtotal	36,114	145,616	147,813	33,917	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1999 NOTES PAYABLE	0	6,405	6,405	0	7
Subtotal	0	6,405	6,405	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	36,114	152,021	154,218	33,917	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	9,191,490	0	0	0	0	9,191,490	1
Add credits during year:							
For Services	34,554					34,554	2
For Mains	231,509					231,509	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	9,457,553	0	0	0	0	9,457,553	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECAIL ASSESSMENTS RECEIVABLE	491,702	2
Total (Acct. 124):	491,702	
Sinking Funds (125):		
REDEMPTION ACCOUNT	213,541	3
RESERVE ACCOUNT	206,950	4
IMPACT FEE ACCOUNT	30,236	5
Total (Acct. 125):	450,727	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	332,995	6
Total (Acct. 126):	332,995	
Other Special Funds (128):		
NONE		7
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	378,867	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	378,867	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
MISCELLANEOUS	70,686	17
Total (Acct. 143):	70,686	
Receivables from Municipality (145):		
DUE FROM TOWN OF MENASHA- TAX LEVY AND OTHER	850,500	18
DUE FROM SEWER	26,975	19
DUE FROM OTHER MUNICIPALITIES- TAX LEVY	164,342	20
Total (Acct. 145):	1,041,817	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WELL REHABILITATION AND TOWER PAINTING	336,590	26
Total (Acct. 186):	336,590	
Payables to Municipality (233):		
DUE TO MUNICIPAL	42,212	27
Total (Acct. 233):	42,212	
Other Deferred Credits (253):		
DEPARTMENT OF TRANSPORTATION ASSESSMENT	146,043	28
TAX LEVY	805,054	29
Total (Acct. 253):	951,097	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	17,305,080	0	0	0	17,305,080	1
Materials and Supplies	39,114	0	0	0	39,114	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	3,187,239	0	0	0	3,187,239	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	9,324,521	0	0	0	9,324,521	6
Other (specify):					0	7
Average Net Rate Base	4,832,434	0	0	0	4,832,434	
Net Operating Income	603,167	0	0	0	603,167	8
Net Operating Income as a percent of Average Net Rate Base	12.48%	N/A	N/A	N/A	12.48%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,425,274	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,348,735	3
Other (Specify):		4
Total Average Proprietary Capital	4,774,009	
Net Income		
Net Income	532,430	5
Percent Return on Proprietary Capital	11.15%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

The utility issued \$300,800 of short term notes payable in 1999.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The utility switched from a Sanitary District to a Utility District in 1999, as previously reported to the PSC. The financial reports of the utility include the full year operations.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

The miscellaneous credit to retained earnings is the product of separating the Sanitary District's general fund between the water and sewer utilities. This separation took place in 1999.

Identification and Ownership - Commission/Committee (Page iv)

Response to review received 1/12/01 from Aaron Worthman, VK:

- No. 1. Per Jim Luckow, ok to drop this item.
 - No. 2. Future tax levies will be reported in a/c 200. Will address 1999 amount in 2001 water rate study. Impact fees will be adjusted during 2000 audit.
 - No. 3. Misc. Receivable: sewer meter expenses. Payable to muni: payables to sewer utility and misc. due to muni.
 - No. 4. Noted
 - No. 5. All services were contributed by developers.
 - No. 6. Source of supply expense increased due to purchased power increase from volume increases and electric rate increases. Well #6 rehab. Adm. and general increased due to sanitary district dissolving and utility forming. An employee added in 1999.
 - No. 7 noted.
 - No. 8 noted.
- ele
-

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Kim Jennings from VK made some changes and report was re-imported on 4/11/00
ele See ID Ownership - Commission for utility response comments.

November 27, 2000

Ms. Paula J. Pagel, Office Manager
Town of Menasha Water Utility
2340 American Drive
Neenah, WI 54956-1096

1999 Analytical Review DWCCA-3550-ELE

Dear Ms. Pagel:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. We noted \$289,847 reported in Account 434, Miscellaneous Credits to Surplus, Page F?2, described as "ADJUST FOR ALLOCATION OF SANITARY DISTRICT GENERAL FUND." A schedule note indicates that the credit is a project of transferring the general fund between the water and sewer utilities. Please provide the journal entries for this transfer.
2. Pursuant to a telephone conversation with our staff auditor, Dan Boyle, the utility was to reclassify the \$400,000 capital contribution-tax levy reported in Account 474, Other Water Revenues (Water), Page W-04, to Account 200, Capital Paid in By Municipality. In addition, the \$2,243 reported in Account 474 described as "impact fees" was to be reclassified to Account 271, Contributions in Aid of Construction. Please confirm that these adjustments have been made on the utility's books for 2000.
3. We noted \$70,686 reported in Account 143, Other Accounts Receivable, Page F-19, described as "miscellaneous." We also noted \$42,212 reported in Account 233, Payables to Municipality, described as "due to municipality." Please provide a brief description of both these amounts.
4. We noted \$336,590 reported in Account 186, Miscellaneous Deferred Debits, described as "well rehabilitation and tower painting." We cannot locate a copy of the PSC authorization to amortize this amount. We have located a request for Haase Tower and Hwy 150 Tower amortization in the 1997 analytical review, but it appears the request was overlooked and never authorized. In the case of well #5, Haase, Hwy 150, and Midway Towers, you may continue amortizing these amounts. However, in the future, amortizator should not begin until authorized in writing by the PSC. If amortization is requested, and approval has not been received within a reasonable length of

FINANCIAL SECTION FOOTNOTES

time, please contact the Division of Water, Compliance and Consumer affairs at (608) 266-3766 by telephone or at waterhelp@psc.state.wi.us by e-mail regarding the status of your request.

5. We noted net services additions reported on the Water Services schedule, Page W-18, and services contributions reported in Account 271, Contributions in Aid of Construction, Page F-18. The Head Note to the Water Services schedule requests the utility to explain the financing of services. Please indicate how these services additions were financed and who contributed the amount reported in Account 271.

6. We noted that Total Administrative/General, Total Pumping, and Total Source of Supply Expenses, Page W-05, increased over 15% and \$10,000 from the prior year without explanation as requested in the schedule Head Notes. Please provide a brief explanation of these increases.

7. We noted that only one of your 6 inch meters was reported tested this year on the Meters schedule, page W-19. Six inch and larger meters are to be tested annually according to the Wisconsin Administrative Code. Please make every effort to test all your 6 inch meters annually.

8. We noted that the tax rates and the assessment ratio were not provided on the Property Tax Equivalent schedule, page W-07. The schedule note indicates that the municipal utility was just auth

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,206,193	1
Total Sales of Water	2,206,193	
Other Operating Revenues		
Forfeited Discounts (470)	9,674	2
Miscellaneous Service Revenues (471)	2,590	3
Rents from Water Property (472)	13,530	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	429,126	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	454,920	
Total Operating Revenues	2,661,113	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	461,387	8
Pumping Expenses (620-633)	233,987	9
Water Treatment Expenses (640-652)	257,442	10
Transmission and Distribution Expenses (660-678)	449,750	11
Customer Accounts Expenses (901-905)	42,660	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	261,768	14
Total Operation and Maintenance Expenses	1,706,994	
Other Operating Expenses		
Depreciation Expense (403)	320,472	15
Amortization Expense (404-407)		16
Taxes (408)	30,480	17
Total Other Operating Expenses	350,952	
Total Operating Expenses	2,057,946	
NET OPERATING INCOME	603,167	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	5,946	363,986	923,455	4
Commercial	722	253,019	553,996	5
Industrial	18	156,097	253,933	6
Total Metered Sales to General Customers (461)	6,686	773,102	1,731,384	
Private Fire Protection Service (462)	147		125,450	7
Public Fire Protection Service (463)	1		183,356	8
Other Sales to Public Authorities (464)	143	33,161	57,976	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	55,845	108,027	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,978	862,108	2,206,193	

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	55,845	108,027	1
Total		55,845	108,027	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	183,356	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	183,356	
Forfeited Discounts (470):		
Customer late payment charges	9,674	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	9,674	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	2,590	7
Total Miscellaneous Service Revenues (471)	2,590	
Rents from Water Property (472):		
RENTS FROM SEWER UTILITY FOR OFFICE FACILITIES	13,530	8
Total Rents from Water Property (472)	13,530	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	26,883	10
Other (specify):		
CAPITAL CONTRIBUTION- TAX LEVY	400,000	11
IMPACT FEES	2,243	12
Total Other Water Revenues (474)	429,126	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	444,911	3
Miscellaneous Expenses (603)	165	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	15,291	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	1,020	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	461,387	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	138,370	17
Pumping Labor and Expenses (624)	37,296	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	424	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	57,897	25
Total Pumping Expenses	233,987	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	175,575	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	56,178	28
Miscellaneous Expenses (643)	6,716	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	6,895	32
Maintenance of Water Treatment Equipment (652)	12,078	33
Total Water Treatment Expenses	257,442	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	2,519	35
Transmission and Distribution Lines Expenses (662)	36,461	36
Meter Expenses (663)	31,006	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	28,833	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	143	42
Maintenance of Distribution Reservoirs and Standpipes (672)	65,061	43
Maintenance of Transmission and Distribution Mains (673)	141,094	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	67,685	46
Maintenance of Meters (676)	52,988	47
Maintenance of Hydrants (677)	22,450	48
Maintenance of Miscellaneous Plant (678)	1,510	49
Total Transmission and Distribution Expenses	449,750	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	5,151	51
Customer Records and Collection Expenses (903)	37,509	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	42,660	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	79,189	56
Office Supplies and Expenses (921)	23,001	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	10,969	59
Property Insurance (924)	5,522	60
Injuries and Damages (925)	20,085	61
Employee Pensions and Benefits (926)	120,921	62
Regulatory Commission Expenses (928)	280	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	1,801	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	261,768	
 Total Operation and Maintenance Expenses	 1,706,994	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		27,265	3
PSC Remainder Assessment		3,215	4
Other (specify): NONE			5
Total tax expense		<u>30,480</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		1.000000				3
County tax rate	mills		1.000000				4
Local tax rate	mills		1.000000				5
School tax rate	mills		1.000000				6
Voc. school tax rate	mills		1.000000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		5.000000				10
Less: state credit	mills		1.000000				11
Net tax rate	mills		4.000000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.000000				14
Combined School Tax Rate	mills		2.000000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		3.000000				17
Total Tax Rate	mills		5.000000				18
Ratio of Local and School Tax to Total	dec.		0.600000				19
Total tax net of state credit	mills		4.000000				20
Net Local and School Tax Rate	mills		2.400000				21
Utility Plant, Jan. 1	\$	1	1				22
Materials & Supplies	\$	1	1				23
Subtotal	\$	2	2				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2	2				26
Assessment Ratio	dec.		1.000000				27
Assessed Value	\$	2	2				28
Net Local & School Rate	mills		2.400000				29
Tax Equiv. Computed for Current Year	\$	0	0				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	90,941		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	479,649		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	397,009		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	967,599	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	164,509		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	273,058	6,322	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	61,164		20
Total Pumping Plant	498,731	6,322	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	950,340		22
Water Treatment Equipment (332)	717,550	1,184	23
Total Water Treatment Plant	1,667,890	1,184	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,543		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			90,941	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			479,649	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			397,009	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	967,599	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			164,509	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	15,000		264,380	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			61,164	20
Total Pumping Plant	15,000	0	490,053	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			950,340	22
Water Treatment Equipment (332)	1,500		717,234	23
Total Water Treatment Plant	1,500	0	1,667,574	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			20,543	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	774,061		26
Transmission and Distribution Mains (343)	9,355,255	656,472	27
Fire Mains (344)	0		28
Services (345)	1,256,120	34,554	29
Meters (346)	774,197	185,951	30
Hydrants (348)	900,897	74,008	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	13,081,073	950,985	
GENERAL PLANT			
Land and Land Rights (389)	3,811		33
Structures and Improvements (390)	453,197		34
Office Furniture and Equipment (391)	19,961	293	35
Computer Equipment (391.1)	8,784	2,894	36
Transportation Equipment (392)	150,134	18,033	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	31,043	1,113	39
Laboratory Equipment (395)	5,460		40
Power Operated Equipment (396)	29,878	53,300	41
Communication Equipment (397)	8,052		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	3,875		44
Other Tangible Property (399)	0		45
Total General Plant	714,195	75,633	
Total utility plant in service directly assignable	16,929,488	1,034,124	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	16,929,488	1,034,124	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			774,061 26
Transmission and Distribution Mains (343)	61,608		9,950,119 27
Fire Mains (344)			0 28
Services (345)	682		1,289,992 29
Meters (346)	144,894		815,254 30
Hydrants (348)	8,000		966,905 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	215,184	0	13,816,874
GENERAL PLANT			
Land and Land Rights (389)			3,811 33
Structures and Improvements (390)			453,197 34
Office Furniture and Equipment (391)			20,254 35
Computer Equipment (391.1)			11,678 36
Transportation Equipment (392)	21,378		146,789 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			32,156 39
Laboratory Equipment (395)			5,460 40
Power Operated Equipment (396)	29,878		53,300 41
Communication Equipment (397)			8,052 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			3,875 44
Other Tangible Property (399)			0 45
Total General Plant	51,256	0	738,572
Total utility plant in service directly assignable	282,940	0	17,680,672
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	282,940	0	17,680,672

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	191,619	2.94%	14,102	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	105,916	1.77%	7,027	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	297,535		21,129	
PUMPING PLANT				
Structures and Improvements (321)	42,021	2.56%	4,211	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	149,767	5.00%	13,436	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	34,976	4.29%	2,624	15
Total Pumping Plant	226,764		20,271	
WATER TREATMENT PLANT				
Structures and Improvements (331)	520,525	2.56%	24,329	16
Water Treatment Equipment (332)	370,605	3.24%	23,244	17
Total Water Treatment Plant	891,130		47,573	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	314,632	2.04%	15,791	19
Transmission and Distribution Mains (343)	628,119	1.10%	106,180	20
Fire Mains (344)	0			21
Services (345)	333,154	2.09%	26,607	22
Meters (346)	100,774	6.25%	49,670	23
Hydrants (348)	105,476	1.85%	17,277	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,482,155		215,525	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					205,721	4
315					0	5
316					112,943	6
317					0	7
	0	0	0	0	318,664	
321					46,232	8
322					0	9
323					0	10
324					0	11
325	15,000				148,203	12
326					0	13
327					0	14
328					37,600	15
	15,000	0	0	0	232,035	
331					544,854	16
332	1,500				392,349	17
	1,500	0	0	0	937,203	
341					0	18
342					330,423	19
343	61,608				672,691	20
344					0	21
345	682				359,079	22
346	144,894				5,550	23
348	8,000				114,753	24
349					0	25
	215,184	0	0	0	1,482,496	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	84,920	2.50%	11,330	26
Office Furniture and Equipment (391)	11,080	7.14%	1,436	27
Computer Equipment (391.1)	(1,364)	50.00%	5,116	28
Transportation Equipment (392)	87,690	10.56%	11,603	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	21,697	8.33%	2,632	31
Laboratory Equipment (395)	5,460	6.67%	0	32
Power Operated Equipment (396)	26,126	6.07%	1,618	33
Communication Equipment (397)	3,342	9.09%	732	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	3,875	10.00%	0	36
Other Tangible Property (399)	0			37
Total General Plant	<u>242,826</u>		<u>34,467</u>	
Total accum. prov. directly assignable	<u>3,140,410</u>		<u>338,965</u>	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 <u><u>3,140,410</u></u>		 <u><u>338,965</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					96,250	26
391					12,516	27
391.1					3,752	28
392	21,378		18,033		95,948	29
393					0	30
394					24,329	31
395					5,460	32
396	29,878		19,600		17,466	33
397					4,074	34
397.1					0	35
398					3,875	36
399					0	37
	51,256	0	37,633	0	263,670	
	282,940	0	37,633	0	3,234,068	
					0	38
	282,940	0	37,633	0	3,234,068	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	19,343		69,416	88,759	1
February	18,385		61,155	79,540	2
March	19,994		66,042	86,036	3
April	20,476		63,166	83,642	4
May	23,223		67,614	90,837	5
June	22,826		73,070	95,896	6
July	25,651		78,863	104,514	7
August	25,546		71,761	97,307	8
September	26,799		67,094	93,893	9
October	23,607		63,366	86,973	10
November	22,302		57,408	79,710	11
December	23,543		61,861	85,404	12
Total for year	271,695	0	800,816	1,072,511	
Less: Measured or estimated water used in main flushing and water treatment during year				143,453	13
Less: Other utility use				18,424	14
Other utility use explanation:					15
Main, service and hydrant leaks					
Water pumped into distribution system				910,634	16
Less: Water sold				862,108	17
Losses and unaccounted for				48,526	18
Percent unaccounted for to the nearest whole percent (%)				5%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,464	21
Date of maximum: 7/29/1999					22
Cause of maximum:					23
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year				1,731	24
Date of minimum: 12/25/1999					25
Total KWH used for pumping for the year				2,483,280	26
If water is purchased: Vendor Name: MENASHA UTILITIES					27
Point of Delivery: AIRPORT ROAD CITY OF MENASHA					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
SHADY LANE 3	BH537	380	14	864,000	Yes	1
SHADY LANE 4	BH538	474	16	1,584,000	Yes	2
UNIVERSITY DRIVE	BH539	472	10	835,200	Yes	3
AMERICAN DRIVE	BH540	496	28	2,160,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

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

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO 3	WELL NO 4	WELL NO 5	1
Location	919 SHADY LANE	919 SHADY LANE	1665 UNIVERSITY DR	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	AMERICAN TURBINE	AMERICAN TURBINE	5
Year Installed	1970	1991	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	1,100	580	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTOR	9 10
Year Installed	1970	1974	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO 6			14
Location	2340 AMERICAN DR			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1999			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,600			21
Pump Motor or Standby Engine Mfr	NEUMAN			22 23
Year Installed	1999			24
Type	ELECTRIC			25
Horsepower	100			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	PLANT #3	PLANT 2	PLANT 4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1969	1970	1982	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	5	5	5	6
Total capacity in gallons	1,000,000	1,000,000	1,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1000	1.9000	2.1000	12
Is a corrosion control chemical used (yes, no)?	N	N	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER 1	TOWER 2	TOWER 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1966	1969	1982	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	132	132	182	6
Total capacity in gallons	300,000	300,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	195,146	0	6,444	0	188,702	1
P	D	6.000	30,851	546	0	0	31,397	2
M	D	8.000	72,170	0	1,170	0	71,000	3
P	D	8.000	108,553	6,185	0	0	114,738	4
M	D	10.000	17,159	0	0	0	17,159	5
M	S	10.000	393	0	0	0	393	6
P	D	10.000	17,733	133	0	0	17,866	7
M	D	12.000	11,858	0	532	0	11,326	8
M	S	12.000	490	0	0	0	490	9
P	D	12.000	54,829	5,882	0	0	60,711	10
P	S	12.000	105	0	0	0	105	11
M	D	16.000	27,624	0	0	0	27,624	12
M	S	16.000	5,617	0	0	0	5,617	13
P	D	16.000	17,224	3,167	0	0	20,391	14
Total Within Municipality			559,752	15,913	8,146	0	567,519	
Total Utility			559,752	15,913	8,146	0	567,519	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	106	0	4	0	102	0	1
M	0.750	3,149	0	0	0	3,149	0	2
P	1.000	0	3		61	64		3
M	1.000	2,011	0	1	(61)	1,949	0	4
M	1.250	61	0	0	0	61	0	5
P	1.500	0	8			8		6
M	1.500	134	0	0	0	134	0	7
M	2.000	67	0	0	0	67	0	8
P	2.000	0	25			25		9
M	3.000	19	0	0	0	19	0	10
P	4.000	10	0	0	0	10	0	11
M	4.000	5	0	0	0	5	0	12
P	6.000	0	3			3		13
M	6.000	4	0	0	0	4	0	14
P	8.000	1	0	0	0	1	0	15
M	10.000	1	0	0	0	1	0	16
P	12.000	1	0	0	0	1	0	17
Total Utility		5,569	39	5	0	5,603	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,049	900	800	0	6,149	2,500	1
0.750	91	0	0	0	91	0	2
1.000	160	28	18	0	170	56	3
1.250	0	0	0	0	0	0	4
1.500	163	44	30	0	177	77	5
2.000	90	20	10	0	100	24	6
3.000	25	0	0	0	25	11	7
4.000	9	0	0	0	9	0	8
6.000	2	0	0	0	2	1	9
Total:	6,589	992	858	0	6,723	2,669	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,774	316	2	3	0	54	6,149	1
0.750	69	11	0	0	0	11	91	2
1.000	23	132	2	6	0	7	170	3
1.250	0	0	0	0	0	0	0	4
1.500	0	158	2	7	0	10	177	5
2.000	1	81	4	2	0	12	100	6
3.000	0	13	2	4	0	6	25	7
4.000	0	4	4	1	0	0	9	8
6.000	0	1	1	0	0	0	2	9
Total:	5,867	716	17	23	0	100	6,723	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,022	36	13		1,045	2
Total Fire Hydrants	1,022	36	13	0	1,045	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	546
Number of distribution system valves end of year:	1,391
Number of distribution valves operated during year:	637

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response: source of supply increased due to increase in purchased power from volume increases and electric rate increases. Pumping expense increased due to well #6 rehab. Adm/General increased due to sanitary district dissolving and utility forming. An employee was added in 1999. ele

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

Menasha Sanitary District changed over to a Municipal utility in 1999. The Sanitary District was not required to compute a tax equivalent for 1999. In 2000 the Municipal Utility will be required to compute a tax equivalent.

Water Mains (Page W-17)

Additional water mains were provided by developer added funds.

Water Services (Page W-18)

Adjustment was made to reflect 1998 additions in error. In 1998, 61 services were reported as 1.00 inch metal services but were actually plastic.
