



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, 2001

**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:**

2000 MUNICIPAL 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:** CINDY BROERMAN

**Title:**

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

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

**Telephone:** (608) 240 - 2673

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

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

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

**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:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** CINDY BROERMAN

**Title:**

**Office Address:** VIRCHOW KRAUSE & COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2673

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

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

**Date of most recent audit report:** 3/7/2002

**Period covered by most recent audit:** 2001

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

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**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

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**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

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**Name:** JEFFERY P ROTH

**Title:** WATER UTILITY SUPERINTENDENT

**Office Address:**  
2000 MUNICIPAL DRIVE  
NENNAH, WI 54956

**Telephone:** (920) 739 - 5128

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

**E-mail Address:** NONE

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR PATRICK DEGRAVE

**Title:** ADMINISTRATOR

**Office Address:**

2000 MUNICIPAL DRIVE  
NEENAH, WI 54956

**Telephone:** (920) 739 - 5128

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

**E-mail Address:** NONE

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**Name:** MR STEVEN LAABS

**Title:** WASTE WATER SUPERINTENDENT

**Office Address:**

2000 MUNICIPAL DRIVE  
NEENAH, WI 54956

**Telephone:** (920) 739 - 5128

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

**E-mail Address:** NONE

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**Name:** MYRA PIERGROSSI

**Title:** TREASURER/FINANCE DIRECTOR

**Office Address:**

2000 MUNICIPAL DRIVE  
NENNAH, WI 54956

**Telephone:** (920) 739 - 5128

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

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

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

**Is sewer service rendered by the utility?** YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** NONE

**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:**

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,811,739	2,332,120	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,761,600	1,947,654	2
Depreciation Expense (403)	405,041	330,124	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	277,103	260,423	5
<b>Total Operating Expenses</b>	<b>2,443,744</b>	<b>2,538,201</b>	
<b>Net Operating Income</b>	<b>367,995</b>	<b>(206,081)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>367,995</b>	<b>(206,081)</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)	79,413	102,471	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>79,413</b>	<b>102,471</b>	
<b>Total Income</b>	<b>447,408</b>	<b>(103,610)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	599	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>599</b>	
<b>Income Before Interest Charges</b>	<b>447,408</b>	<b>(104,209)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	241,386	149,515	14
Amortization of Debt Discount and Expense (428)	7,297	33,226	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	33,283		19
<b>Total Interest Charges</b>	<b>215,400</b>	<b>182,741</b>	
<b>Net Income</b>	<b>232,008</b>	<b>(286,950)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,070,681	3,759,874	20
Balance Transferred from Income (433)	232,008	(286,950)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	402,243	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>3,302,689</b>	<b>3,070,681</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)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	79,413	5
<b>Total (Acct. 419):</b>	<b>79,413</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</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>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	2,811,739	0	0	0	2,811,739	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>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,811,739</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,811,739</b>	

### 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	456,119		456,119	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>456,119</b>	<b>0</b>	<b>456,119</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	22,065,990	19,526,855	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,794,257	3,539,342	2
<b>Net Utility Plant</b>	<b>18,271,733</b>	<b>15,987,513</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>18,271,733</b>	<b>15,987,513</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	31,376	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	22,160	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>9,216</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	471,149	504,133	8
Special Funds (125-128)	1,620,147	33,690	9
<b>Total Other Property and Investments</b>	<b>2,091,296</b>	<b>547,039</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,686,426	1,077,505	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)		244,154	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	535,950	437,739	15
Other Accounts Receivable (143)	7,973	24,092	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	232,519	569,524	18
Materials and Supplies (151-163)	37,456	38,235	19
Prepayments (165)	0	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>2,500,324</b>	<b>2,391,249</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	102,605	81,814	24
Other Deferred Debits (182-186)	262,722	332,743	25
<b>Total Deferred Debits</b>	<b>365,327</b>	<b>414,557</b>	
<b>Total Assets and Other Debits</b>	<b>23,228,680</b>	<b>19,340,358</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)	2,652,287	2,390,368	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,302,689	3,070,681	28
<b>Total Proprietary Capital</b>	<b>5,954,976</b>	<b>5,461,049</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	4,729,750	2,217,175	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	672,432	689,900	31
<b>Total Long-Term Debt</b>	<b>5,402,182</b>	<b>2,907,075</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	685,980	223,569	33
Payables to Municipality (233)	0	118,481	34
Customer Deposits (235)			35
Taxes Accrued (236)	243,095	232,463	36
Interest Accrued (237)	117,261	28,106	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	105,105	97,103	41
<b>Total Current and Accrued Liabilities</b>	<b>1,151,441</b>	<b>699,722</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	14,568	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	106,015	189,857	44
<b>Total Deferred Credits</b>	<b>120,583</b>	<b>189,857</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>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	10,599,498	10,082,655	49
<b>Total Liabilities and Other Credits</b>	<b>23,228,680</b>	<b>19,340,358</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>Plant Accounts:</b>					
Utility Plant in Service (101)	20,534,157	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)	1,531,833				7
<b>Total Utility Plant</b>	<b>22,065,990</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 (111)	3,794,257	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
<b>Total Accumulated Provision</b>	<b>3,794,257</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>18,271,733</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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)	
<b>Balance first of year</b>	3,539,342				<b>3,539,342</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	405,041				<b>405,041</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	28,571				<b>28,571</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>433,612</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>433,612</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	178,697				<b>178,697</b>	15
Cost of removal	0				<b>0</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>178,697</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>178,697</b>	19
<b>Balance End of Year</b>	<b>3,794,257</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,794,257</b>	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
<b>Other (specify):</b>					
1966 CHLORINATOR	1,391		1,391	0	2
1966 RESERVOIR	29,985		29,985	0	3
<b>Total Nonutility Property (121)</b>	<b>31,376</b>	<b>0</b>	<b>31,376</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	22,160		22,160	0	4
 <b>Net Nonutility Property</b>	 <b>9,216</b>	 <b>0</b>	 <b>9,216</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>	<u>0</u>
<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>	<u>0</u>
<b>Balance end of year</b>	<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)
<b>Electric Utility</b>						
Fuel (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	37,456	38,235
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
<b>Total Materials and Supplies</b>	<b>37,456</b>	<b>38,235</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>				
1995 G.O. DEBT	386	428	697	1
1996 G.O. DEBT	1,074	428	2,517	2
1997 G.O. DEBT	556	428	2,376	3
2000 REVENUE BONDS	5,281	428	68,927	4
2001 REVENUE BONDS	0	428	28,088	5
<b>Total</b>			<b>102,605</b>	
<b>Unamortized premium on debt (251)</b>				
2001 REVENUE BONDS	0	429	14,568	6
<b>Total</b>			<b>14,568</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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,390,368	1
<b>Changes during year (explain):</b>		
CASH RECEIVED FOR GATEWAY MEADOWS PROJECT	261,919	2
<b>Balance end of year</b>	<u><u>2,652,287</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2000 REVENUE BONDS	04/01/2000	05/01/2020	5.28%	2,154,950	<b>1</b>
2001 REVENUE BONDS	07/01/2001	05/01/2021	4.25%	2,574,800	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>4,729,750</b>	
Total Reacquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31: 4,729,750**

**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>					
1996 GO BONDS	09/01/1996	11/01/2006	5.00%	270,000	<b>1</b>
1997 GO BONDS	03/15/1997	09/01/2007	5.00%	239,700	<b>2</b>
2001 STATE TRUST FUND LOAN	02/07/2001	03/15/2010	5.50%	62,732	<b>3</b>
1995 GO BONDS	05/01/1995	05/01/2005	5.00%	100,000	<b>4</b>
<b>Total for Account 224</b>				<b>672,432</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	232,463	1
<b>Accruals:</b>		
Charged water department expense	272,239	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
JOINT METERING EXPENSE	8,076	5
<b>Total Accruals and other credits</b>	<b>280,315</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	232,463	6
Social Security taxes	34,111	7
PSC Remainder Assessment	3,109	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>269,683</b>	
<b>Balance end of year</b>	<b>243,095</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>					
1978 BONDS	0			0	1
1995 BONDS	1,108	6,385	5,706	1,787	2
1996 BONDS	2,659	16,814	14,875	4,598	3
1997 BONDS	4,338	10,516	12,767	2,087	4
2001 BONDS		68,183		68,183	5
2000 BONDS	20,001	137,909	118,883	39,027	6
<b>Subtotal</b>	<b>28,106</b>	<b>239,807</b>	<b>152,231</b>	<b>115,682</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	7
<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	0	1,579		1,579	8
<b>Subtotal</b>	<b>0</b>	<b>1,579</b>	<b>0</b>	<b>1,579</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>28,106</b>	<b>241,386</b>	<b>152,231</b>	<b>117,261</b>	

**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	10,082,655	0	0	0	0	<b>10,082,655</b>	1
<b>Add credits during year:</b>							
For Services	162,622					<b>162,622</b>	2
For Mains	244,275					<b>244,275</b>	3
<b>Other (specify):</b>							
HYDRANTS	109,946					<b>109,946</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>10,599,498</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,599,498</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	471,149	2
<b>Total (Acct. 124):</b>	<b>471,149</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION ACCOUNT	763	4
<b>Total (Acct. 126):</b>	<b>763</b>	
<b>Other Special Funds (128):</b>		
REDEMPTION ACCOUNT	206,441	5
RESERVE ACCOUNT	398,586	6
CONSTRUCTION ACCOUNT	981,024	7
IMPACT FEE ACCOUNT	33,333	8
<b>Total (Acct. 128):</b>	<b>1,619,384</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	535,950	12
Electric		13
Sewer (Regulated)		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 142):</b>	<b>535,950</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		16

### 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>		
Merchandising, jobbing and contract work		17
<b>Other (specify):</b>		
MISCELLANEOUS RECEIVABLES	7,973	18
<b>Total (Acct. 143):</b>	<b>7,973</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER	141,728	19
DUE FROM TOWN OF MENASHA - TAX LEVY AND OTHER	68,727	20
DUE FROM OTHER MUNICIPALITIES- TAX LEVY	22,064	21
<b>Total (Acct. 145):</b>	<b>232,519</b>	
<b>Prepayments (165):</b>		
NONE		22
<b>Total (Acct. 165):</b>	<b>0</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>		
WELL REHABILITATION AND TOWER PAINTING - AUTHORIZED 2/7/01	262,722	27
<b>Total (Acct. 186):</b>	<b>262,722</b>	
<b>Payables to Municipality (233):</b>		
NONE		28
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
DEPARTMENT OF TRANSPORTATION ASSESSMENT	106,015	29
<b>Total (Acct. 253):</b>	<b>106,015</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 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	19,855,635	0	0	0	19,855,635	1
Materials and Supplies	37,845	0	0	0	37,845	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	3,666,799	0	0	0	3,666,799	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	10,341,076	0	0	0	10,341,076	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>5,885,605</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,885,605</b>	
Net Operating Income	367,995	0	0	0	367,995	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>6.25%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.25%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	2,521,327	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,186,685	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>5,708,012</b>	
<b>Net Income</b>		
Net Income	232,008	5
<b>Percent Return on Proprietary Capital</b>	<b>4.06%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

Water rate increase went into effect on 4/10/01.

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**5. Obligations incurred or assumed, excluding commercial paper.**

New revenue bond issue of \$4,000,000.

New State Trust Fund Loan of \$62,732.

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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**FINANCIAL SECTION FOOTNOTES**

**Identification and Ownership - Contacts (Page iv)**

January 9, 2003

Peter J. Leege, Financial Specialist  
Division of Water, Compliance, and Consumer Affairs  
Public Service Commission of Wisconsin  
P.O. Box 7854  
Madison, WI 53707-7854

Dear Mr. Leege:

RE: DWCCA-3550-PJL ANALYTICAL REVIEW

This responds to your recent letter concerning the 2 items outlined as problems associated with our 2001 Annual Report. Both items concern meter issues and below I have replied to each issue:

1. Please be informed that the oldest meter we have in service is only six years old. We replaced all our meters in a five year program to upgrade our entire system to a radio read system. Further, our facilities for testing meters were in transition between 2001 and 2002. We abandoned the old meter testing shop and constructed a new garage and shop facility which includes a much improved meter testing facility. This construction began in September of 2001 and was completed in 2002.

We have scheduled testing of all meters over 2 inches in 2003 and also some of the 2 inch meters.

2. We do have a 2 inch meter installed at a personal residence. This residence is extremely large and lavishly equipped and furnished. Therefore the 2 inch meter is a proper application for this residential customer.

I hope this explains our position on these two issues. Feel free to respond if you have any further concerns or this response is not sufficient to close the matter sufficiently.

Respectfully yours,

TOWN OF MENASHA UTILITY DISTRICT

Paula J. Pagel, Accounts Manager  
Finance Department

\*\*\*\*\*  
January 3, 2003

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

**FINANCIAL SECTION FOOTNOTES**

2001 Analytical Review

DWCCA-3550-PJL

Dear Ms. Pagel:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1 ½ to 2 inches every 4 years, meters 3-4 inches every 2 years and meters over 4 inches every year. Your water meters have not been tested at the appropriate frequency in recent years. If these meters are inaccurate, considerable revenue is lost. Please submit a plan within 60 days describing your efforts to bring your utility in compliance with the Wisconsin Administrative Code or reasons why your testing periods should be extended. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

2. Please provide an explanation of the 2 inch water meter reported as a residential meter on page W-19.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 60 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\analytical reviews\2001 analytical review letters\3550 Menasha.doc

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

#### ACCOUNTANTS' COMPILATION REPORT

Town of Menasha Utility District  
Neenah, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission for the Town of Menasha Utility District, an enterprise fund of the Town of Menasha as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Town of Menasha Utility District and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

/S/ Virchow, Krause & Company, LLP

Madison, Wisconsin  
March 7, 2002

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	2,658,746	1
<b>Total Sales of Water</b>	<b>2,658,746</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	16,682	2
Miscellaneous Service Revenues (471)	5,195	3
Rents from Water Property (472)	97,882	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	33,234	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>152,993</b>	
<b>Total Operating Revenues</b>	<b>2,811,739</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	412,178	8
Pumping Expenses (620-633)	249,378	9
Water Treatment Expenses (640-652)	284,970	10
Transmission and Distribution Expenses (660-678)	396,583	11
Customer Accounts Expenses (901-905)	42,142	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	376,349	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,761,600</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	405,041	15
Amortization Expense (404-407)		16
Taxes (408)	277,103	17
<b>Total Other Operating Expenses</b>	<b>682,144</b>	
<b>Total Operating Expenses</b>	<b>2,443,744</b>	
<b>NET OPERATING INCOME</b>	<b>367,995</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	6,468	364,373	1,212,212	4
Commercial	802	249,369	648,049	5
Industrial	16	143,276	288,460	6
<b>Total Metered Sales to General Customers (461)</b>	<b>7,286</b>	<b>757,018</b>	<b>2,148,721</b>	
Private Fire Protection Service (462)	155		135,084	7
Public Fire Protection Service (463)	7,259		230,224	8
Other Sales to Public Authorities (464)	19	16,264	38,113	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	50,293	106,604	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>14,720</b>	<b>823,575</b>	<b>2,658,746</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	50,293	106,604	1
<b>Total</b>		<b>50,293</b>	<b>106,604</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)	230,224	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>230,224</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	16,682	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>16,682</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS	5,195	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>5,195</b>	
<b>Rents from Water Property (472):</b>		
RENTS FOR SEWER UTILITY	97,882	8
<b>Total Rents from Water Property (472)</b>	<b>97,882</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<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	33,234	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>33,234</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</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)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	411,561	3
Miscellaneous Expenses (603)	431	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)	147	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	39	12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>412,178</b>	
 <b>PUMPING EXPENSES</b>		
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)	144,571	17
Pumping Labor and Expenses (624)	54,441	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	9,215	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	4,274	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	36,877	25
<b>Total Pumping Expenses</b>	<b>249,378</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	196,680	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)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	59,842	<b>28</b>
Miscellaneous Expenses (643)	5,231	<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)	9,276	<b>32</b>
Maintenance of Water Treatment Equipment (652)	13,941	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>284,970</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)		<b>34</b>
Storage Facilities Expenses (661)	1,620	<b>35</b>
Transmission and Distribution Lines Expenses (662)	51,900	<b>36</b>
Meter Expenses (663)	9,288	<b>37</b>
Customer Installations Expenses (664)		<b>38</b>
Miscellaneous Expenses (665)	19,431	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)		<b>41</b>
Maintenance of Structures and Improvements (671)	433	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	51,669	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	107,129	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	115,244	<b>46</b>
Maintenance of Meters (676)	1,029	<b>47</b>
Maintenance of Hydrants (677)	38,758	<b>48</b>
Maintenance of Miscellaneous Plant (678)	82	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>396,583</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		<b>50</b>
Meter Reading Labor (902)	5,900	<b>51</b>
Customer Records and Collection Expenses (903)	36,242	<b>52</b>
Uncollectible Accounts (904)		<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)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>42,142</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	138,814	56
Office Supplies and Expenses (921)	21,873	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	16,592	59
Property Insurance (924)	2,979	60
Injuries and Damages (925)	12,396	61
Employee Pensions and Benefits (926)	176,825	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,786	65
Rents (931)		66
Maintenance of General Plant (932)	84	67
<b>Total Administrative and General Expenses</b>	<b>376,349</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>1,761,600</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)	Amount (c)	
Property Tax Equivalent		243,095	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,076	2
<b>Net property tax equivalent</b>		<b>235,019</b>	
Social Security		34,111	3
PSC Remainder Assessment		7,973	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>277,103</u></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, 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		0.215800				3
County tax rate	mills		6.611900				4
Local tax rate	mills		5.901600				5
School tax rate	mills		10.393500				6
Voc. school tax rate	mills		2.033600				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>25.156400</b>				<b>10</b>
Less: state credit	mills		1.641899				11
<b>Net tax rate</b>	mills		<b>23.514501</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.901600</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.427100</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>18.328700</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.156400</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.728590</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.514501</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.132429</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>19,526,828</b>	19,526,828				22
Materials & Supplies	\$	<b>38,235</b>	38,235				23
<b>Subtotal</b>	\$	<b>19,565,063</b>	<b>19,565,063</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>4,256,849</b>	4,256,849				25
<b>Taxable Assets</b>	\$	<b>15,308,214</b>	<b>15,308,214</b>				<b>26</b>
Assessment Ratio	dec.		0.926900				27
<b>Assessed Value</b>	\$	<b>14,189,184</b>	<b>14,189,184</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.132429</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>243,095</b>	<b>243,095</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	0					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>243,095</b>					<b>34</b>

### 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)	
<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)	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
<b>Total Source of Supply Plant</b>	<b>967,599</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	164,509		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	264,380	11,794	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>490,053</b>	<b>11,794</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	950,340	44,445	22
Water Treatment Equipment (332)	717,234	5,775	23
<b>Total Water Treatment Plant</b>	<b>1,667,574</b>	<b>50,220</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	
<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)			479,649	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			397,009	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>967,599</b>	
<b>PUMPING PLANT</b>				
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)	9,000		267,174	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>9,000</b>	<b>0</b>	<b>492,847</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			994,785	22
Water Treatment Equipment (332)			723,009	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,717,794</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	774,061		26
Transmission and Distribution Mains (343)	10,959,143	1,152,555	27
Fire Mains (344)	0		28
Services (345)	1,403,686	82,513	29
Meters (346)	1,017,099	43,676	30
Hydrants (348)	1,131,150	109,945	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>15,305,682</b>	<b>1,388,689</b>	
<b>GENERAL PLANT</b>			
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	31,799	36
Transportation Equipment (392)	146,789	9,407	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	37,397	424	39
Laboratory Equipment (395)	5,460	23,036	40
Power Operated Equipment (396)	53,300		41
Communication Equipment (397)	10,445	13,831	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	3,875	6,540	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>746,206</b>	<b>85,037</b>	
<b>Total utility plant in service directly assignable</b>	<b>19,177,114</b>	<b>1,535,740</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>19,177,114</b>	<b>1,535,740</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			774,061	26
Transmission and Distribution Mains (343)	143,537		11,968,161	27
Fire Mains (344)			0	28
Services (345)	294		1,485,905	29
Meters (346)			1,060,775	30
Hydrants (348)	16,000		1,225,095	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>159,831</b>	<b>0</b>	<b>16,534,540</b>	
<b>GENERAL PLANT</b>				
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)			43,477	36
Transportation Equipment (392)	7,770		148,426	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			37,821	39
Laboratory Equipment (395)			28,496	40
Power Operated Equipment (396)			53,300	41
Communication Equipment (397)	1,921		22,355	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)	175		10,240	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>9,866</b>	<b>0</b>	<b>821,377</b>	
<b>Total utility plant in service directly assignable</b>	<b>178,697</b>	<b>0</b>	<b>20,534,157</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>178,697</b>	<b>0</b>	<b>20,534,157</b>	

## 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)	
<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)	219,823	2.94%	13,910	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	119,970	1.77%	7,146	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>339,793</b>		<b>21,056</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	50,443	2.56%	5,265	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	161,422	5.00%	11,694	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	40,224	4.29%	2,691	15
<b>Total Pumping Plant</b>	<b>252,089</b>		<b>19,650</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	569,183	2.56%	31,121	16
Water Treatment Equipment (332)	415,587	3.24%	23,764	17
<b>Total Water Treatment Plant</b>	<b>984,770</b>		<b>54,885</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	346,214	2.04%	14,707	19
Transmission and Distribution Mains (343)	714,773	1.10%	149,028	20
Fire Mains (344)	0			21
Services (345)	384,883	2.09%	41,899	22
Meters (346)	93,576	6.25%	57,142	23
Hydrants (348)	126,160	1.85%	25,919	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,665,606</b>		<b>288,695</b>	

**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					233,733	4
315					0	5
316					127,116	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>360,849</b>	
321					55,708	8
322					0	9
323					0	10
324					0	11
325	9,000				164,116	12
326					0	13
327					0	14
328					42,915	15
	<b>9,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>262,739</b>	
331					600,304	16
332					439,351	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,039,655</b>	
341					0	18
342					360,921	19
343	143,537				720,264	20
344					0	21
345	294				426,488	22
346					150,718	23
348	16,000				136,079	24
349					0	25
	<b>159,831</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,794,470</b>	

### 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)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	107,580	2.50%	13,143	<b>26</b>
Office Furniture and Equipment (391)	13,962	7.14%	1,175	<b>27</b>
Computer Equipment (391.1)	9,591	50.00%	13,788	<b>28</b>
Transportation Equipment (392)	104,756	10.56%	11,311	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	27,226	8.33%	2,843	<b>31</b>
Laboratory Equipment (395)	5,460	6.67%	206	<b>32</b>
Power Operated Equipment (396)	20,701	6.07%	3,998	<b>33</b>
Communication Equipment (397)	3,933	9.09%	2,453	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	3,875	10.00%	409	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b><u>297,084</u></b>		<b><u>49,326</u></b>	
<b>Total accum. prov. directly assignable</b>	<b><u>3,539,342</u></b>		<b><u>433,612</u></b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b><u><u>3,539,342</u></u></b>		 <b><u><u>433,612</u></u></b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					120,723	26
391					15,137	27
391.1					23,379	28
392	7,770				108,297	29
393					0	30
394					30,069	31
395					5,666	32
396					24,699	33
397	1,921				4,465	34
397.1					0	35
398	175				4,109	36
399					0	37
	<b>9,866</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>336,544</b>	
	<b>178,697</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,794,257</b>	
					<b>0</b>	<b>38</b>
	<b>178,697</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,794,257</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	20,958		67,928	<b>88,886</b>	1
February	16,234		59,503	<b>75,737</b>	2
March	16,618		68,140	<b>84,758</b>	3
April	17,062		68,427	<b>85,489</b>	4
May	18,499		75,267	<b>93,766</b>	5
June	19,421		75,843	<b>95,264</b>	6
July	31,462		95,126	<b>126,588</b>	7
August	27,575		86,041	<b>113,616</b>	8
September	18,641		68,768	<b>87,409</b>	9
October	15,475		63,130	<b>78,605</b>	10
November	14,820		57,582	<b>72,402</b>	11
December	15,486		58,784	<b>74,270</b>	12
<b>Total annual pumpage</b>	<b>232,251</b>	<b>0</b>	<b>844,539</b>	<b>1,076,790</b>	
Less: Water sold				823,575	13
Volume pumped but not sold				<b>253,215</b>	14
Volume sold as a percent of volume pumped				<b>76%</b>	15
Volume used for water production, water quality and system maintenance				156,966	16
Volume related to equipment/system malfunction				23,400	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>180,366</b>	19
Volume pumped but unaccounted for				<b>72,849</b>	20
Percent of water lost				<b>7%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,762	23
Date of maximum: 7/15/2001					24
Cause of maximum:					25
Dry weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,846	26
Date of minimum: 11/23/2001					27
Total KWH used for pumping for the year				2,547,360	28
If water is purchased: Vendor Name: MENASHA UTILITIES					29
Point of Delivery: AIRPORT ROAD CITY OF MENASHA					30

**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	380	14	864,000	Yes	<b>1</b>
SHADY LANE 4	BH538	474	16	1,584,000	Yes	<b>2</b>
UNIVERSITY DRIVE	BH539	472	10	835,200	Yes	<b>3</b>
AMERICAN DRIVE	BH540	496	28	2,160,000	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	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)	1,500			21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE			22 23
Year Installed	2001			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
<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.)	2.1000	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
<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.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	188,584	0	5,424	6,349	<b>189,509</b>	<b>1</b>
P	D	6.000	38,977	1,690	0	(6,349)	<b>34,318</b>	<b>2</b>
M	D	8.000	66,627	0	5,212	2,120	<b>63,535</b>	<b>3</b>
P	D	8.000	133,909	11,829	0	0	<b>145,738</b>	<b>4</b>
M	D	10.000	17,159	0	2,026	0	<b>15,133</b>	<b>5</b>
M	S	10.000	393	0	0	0	<b>393</b>	<b>6</b>
P	D	10.000	17,866	99	0	0	<b>17,965</b>	<b>7</b>
M	D	12.000	8,831	0	460	(2,120)	<b>6,251</b>	<b>8</b>
M	S	12.000	490	0	0	0	<b>490</b>	<b>9</b>
P	D	12.000	72,015	5,704	0	0	<b>77,719</b>	<b>10</b>
P	S	12.000	105	0	0	0	<b>105</b>	<b>11</b>
M	D	16.000	27,624	0	1,530	0	<b>26,094</b>	<b>12</b>
M	S	16.000	5,617	0	0	0	<b>5,617</b>	<b>13</b>
P	D	16.000	22,162	4,946	0	0	<b>27,108</b>	<b>14</b>
<b>Total Within Municipality</b>			<b>600,359</b>	<b>24,268</b>	<b>14,652</b>	<b>0</b>	<b>609,975</b>	
<b>Total Utility</b>			<b>600,359</b>	<b>24,268</b>	<b>14,652</b>	<b>0</b>	<b>609,975</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)	
P	0.750	102	0	0	0	102	0	1
M	0.750	3,228	0	3	0	3,225	0	2
P	1.000	160	108	0	0	268		3
M	1.000	1,944	0	0	0	1,944	0	4
M	1.250	61	0	0	0	61	0	5
P	1.500	8	9	0	0	17		6
M	1.500	134	0	0	0	134	0	7
P	2.000	54	3	0	0	57		8
M	2.000	67	0	0	0	67	0	9
P	3.000	3	0	0	0	3		10
M	3.000	19	0	0	0	19	0	11
P	4.000	11	1	0	0	12	0	12
M	4.000	5	0	0	0	5	0	13
M	6.000	4	0	0	0	4	0	14
P	6.000	4	1	0	0	5		15
P	8.000	1	0	0	0	1	0	16
M	10.000	1	0	0	0	1	0	17
P	12.000	1	0	0	0	1	0	18
<b>Total Utility</b>		<b>5,807</b>	<b>122</b>	<b>3</b>	<b>0</b>	<b>5,926</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 (a).
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	6,549	200	0	0	6,749	356	1
0.750	91	0	0	0	91	0	2
1.000	182	6		0	188	10	3
1.250	0	0	0	0	0	0	4
1.500	189	0	0	0	189	3	5
2.000	94	2	0	0	96	2	6
3.000	26	2	0	0	28	1	7
4.000	10	2	0	0	12	2	8
6.000	2	1	0	0	3	2	9
<b>Total:</b>	<b>7,143</b>	<b>213</b>	<b>0</b>	<b>0</b>	<b>7,356</b>	<b>376</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		In Stock and Deduct Meters (n)	Total (o)	
					(m)				
0.625	6,364	365	1	3	0		16	6,749	1
0.750	71	12	0	0	0		8	91	2
1.000	24	144	2	6	0		12	188	3
1.250	0	0	0	0	0		0	0	4
1.500	0	173	2	8	0		6	189	5
2.000	1	86	4	1	0		4	96	6
3.000	0	14	3	5	0		6	28	7
4.000	0	5	4	1	0		2	12	8
6.000	0	1	1	0	0		1	3	9
<b>Total:</b>	<b>6,460</b>	<b>800</b>	<b>17</b>	<b>24</b>	<b>0</b>		<b>55</b>	<b>7,356</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	1,117	51	26		1,142	2
<b>Total Fire Hydrants</b>	<b>1,117</b>	<b>51</b>	<b>26</b>	<b>0</b>	<b>1,142</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:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

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## WATER OPERATING SECTION FOOTNOTES

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

A/C 602 - Prior year saw higher costs due to a main well being out of service for 5 months. Had to purchase more water because of this.

A/C 623 - Cost of electricity much higher in 2001.

A/C 633 - Prior year had increased costs associated with problems with one of their wells.

A/C 641 - More salt purchased in 2001 because the main well was operating all year. High levels of iron in this well.

A/C 663 - 2000 was last year of extensive 5 year meter exchange program.

A/C 672 - In 2000 the utility replaced the reservoir roof at one of their plants.

A/C 673 - Decrease due to fewer main breaks in 2001.

A/C 675 - Larger number of main reconstruction projects in 2001.

A/C 676 - Same as a/c 663.

A/C 920 - Wage study was completed during 2000 and significantly increased wages during 2001.

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### Water Utility Plant in Service (Page W-08)

Per letter from utility dated May 22, 2002,  
a/c 346 additions revised to 43,676 and a/c 395 revised to 23,036. Grand total remained the same. ele

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### Water Mains (Page W-17)

New additions were financed by developers and the utility.

The \$6,349 adjustment is due to the mains being recorded as PVC instead of metal.

The \$2,120 adjustment is a correction of a prior year misclassification. The addition should have been recorded as an 8" main, not 12".

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### Water Services (Page W-18)

New additions were financed by developers and the utility.

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