



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF NEENAH WATER UTILITY

Principal Office: 211 WALNUT STREET
P.O. BOX 426
NEENAH, WI 54957-0426

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.

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF NEENAH WATER UTILITY

Utility Address: 211 WALNUT STREET
P.O. BOX 426
NEENAH, WI 54957-0426

When was utility organized? 10/4/1893

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR LARRY A WETTERING P.E.

Title: DIRECTOR

Office Address:

211 WALNUT STREET
P.O. BOX 426
NEENAH, WI 54957-0426

Telephone: (920) 751 - 4622

Fax Number: (920) 751 - 4933

E-mail Address: lwettering@ci.neenah.wi.us

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: HON KENNETH HARWOOD

Title: MAYOR/COMMISSION PRESIDENT

Office Address:

211 WALNUT STREET
P.O. BOX 426
NEENAH, WI 54957-0426

Telephone: (920) 751 - 4604

Fax Number: (920) 751 - 5282

E-mail Address: kharwood@ci.neenah.wi.us

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: MS JACQUELINE K DRAWS CPA

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 240 - 2339

Fax Number: (608) 249 - 8532

E-mail Address: jdraws@virchowkrause.co

Date of most recent audit report: 3/16/2000

Period covered by most recent audit: YEAR ENDED, DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR LARRY A WETTERING P.E.

Title: DIRECTOR

Office Address:

211 WALNUT STREET

P.O. BOX 426

NEENAH, WI 54957-0426

Telephone: (920) 751 - 4622

Fax Number: (920) 751 - 4933

E-mail Address: lwettering@ci.neenah.wi.us

Name of utility commission/committee: City of Neenah Water Commission

Names of members of utility commission/committee:

MR JOHN BLIND

MR DUAINE BOSIN, SECRETARY

HON KENNETH HARWOOD, MAYOR / PRESIDENT

MR WILLIAM MATTES, COUNCIL REP. / VICE PRESIDENT

MR MICHAEL SMABY

Is sewer service rendered by the utility? NO

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:

IDENTIFICATION AND OWNERSHIP

Firm Name:

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)	2,967,340	3,019,583	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,522,244	1,467,308	2
Depreciation Expense (403)	455,374	438,251	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	464,232	470,247	5
Total Operating Expenses	2,441,850	2,375,806	
Net Operating Income	525,490	643,777	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	525,490	643,777	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,011	257	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	84,705	95,232	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	85,716	95,489	
Total Income	611,206	739,266	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	611,206	739,266	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	360,221	12,691	14
Amortization of Debt Discount and Expense (428)	6,713	5,784	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	19,344	347,556	17
Other Interest Expense (431)	136	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	386,414	366,031	
Net Income	224,792	373,235	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,272,969	3,912,407	20
Balance Transferred from Income (433)	224,792	373,235	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	66	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	12,607	12,607	25
Total Unappropriated Earned Surplus End of Year (216)	4,485,154	4,272,969	

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):		
LGIP #4 & #8 INTEREST	51,742	5
WIT ACCOUNTS INTEREST	32,963	6
Total (Acct. 419):	84,705	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
ANNUAL DIVIDEND TO CITY	12,607	13
Total (Acct. 439)--Debit:	12,607	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	4,705				4,705	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	3,694				3,694	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	3,694	0	0	0	3,694	
Net income (or loss)	1,011	0	0	0	1,011	

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	2,967,340	0	0	0	2,967,340	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		0	0		0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE		0	0		0	6
Revenues subject to Wisconsin Remainder Assessment	2,967,340	0	0	0	2,967,340	

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	695,215	2,653	697,868	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	20,395		20,395	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	17,728		17,728	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	2,653	(2,653)	0	18
All other accounts			0	19
Total Payroll	735,991	0	735,991	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	22,528,128	21,604,751	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,311,305	4,040,321	2
Net Utility Plant	18,216,823	17,564,430	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	18,216,823	17,564,430	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	60,383	60,383	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	60,383	60,383	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	60,383	60,383	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	25,804	21,778	10
Special Deposits (132-134)	3,000	4,500	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,496,163	2,115,349	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	626,880	654,470	15
Other Accounts Receivable (143)	69,335	91,986	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	77,930	99,772	18
Materials and Supplies (151-163)	36,433	72,214	19
Prepayments (165)	234	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)	4,046		23
Total Current and Accrued Assets	2,339,825	3,060,069	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	107,907	114,621	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	107,907	114,621	
Total Assets and Other Debits	20,724,938	20,799,503	

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)	420,237	420,237	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	4,485,154	4,272,969	28
Total Proprietary Capital	4,905,391	4,693,206	
LONG-TERM DEBT			
Bonds (221-222)	6,460,000	0	29
Advances from Municipality (223)	365,879	7,195,545	30
Other Long-Term Debt (224)	372,586	417,340	31
Total Long-Term Debt	7,198,465	7,612,885	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	50,995	105,966	33
Payables to Municipality (233)	300,749	282,633	34
Customer Deposits (235)	6,857		35
Taxes Accrued (236)	429,511	434,227	36
Interest Accrued (237)	31,279	31,647	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	45,915	12,805	41
Total Current and Accrued Liabilities	865,306	867,278	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	198,475	174,285	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	198,475	174,285	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	7,557,301	7,451,849	49
Total Liabilities and Other Credits	20,724,938	20,799,503	

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)	22,528,128	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)					7
Total Utility Plant	22,528,128	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,311,305	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	4,311,305	0	0	0	
Net Utility Plant	18,216,823	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	4,040,321				4,040,321	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	455,374				455,374	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
Accounts 392 & 396	18,479				18,479	9
Salvage	11,891				11,891	10
Other credits (specify):						11
Sewer Fund Cost Sharing	33,014				33,014	12
Total credits	518,758	0	0	0	518,758	13
Debits during year						14
Book cost of plant retired	168,314				168,314	15
Cost of removal	79,460				79,460	16
Other debits (specify):						17
	0				0	18
Total debits	247,774	0	0	0	247,774	19
Balance End of Year	4,311,305	0	0	0	4,311,305	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):					
Land south side of water plant	60,383			60,383	2
Total Nonutility Property (121)	60,383	0	0	60,383	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	60,383	0	0	60,383	

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)	36,433	72,214 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	36,433	72,214

**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)				
4/1/95, 20 year revenue bond, \$2,500,000	2,556	0	38,348	1
4/1/96, 20 year revenue bond, \$2,500,000	2,278	0	36,443	2
5/1/98, 20 year revenue bond, \$2,115,000	1,880	0	33,116	3
Total			107,907	
Unamortized premium on debt (251)				
NONE	0	0	0	4
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	420,237	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>420,237</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)	
REVENUE BOND #1	04/01/1995	12/01/2014	5.61%	2,180,000	1
REVENUE BOND #2	04/01/1996	12/01/2015	5.13%	2,240,000	2
REVENUE BOND #3	05/01/1998	12/01/2017	4.85%	2,040,000	3
Total Bonds (Account 221):				6,460,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 6,460,000

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)	
Advances (223)					
Loan #2 thru City	05/01/1994	04/01/2004	4.10%	365,879	1
Loan #1 thru City	04/16/1993	05/01/1999	3.51%	0	2
Total for Account 223				365,879	
Other Long-Term Debt (224)					
CAPITAL LEASE BETWEEN WI ELEC & WATER UT	02/01/1997	01/01/2007	3.93%	372,586	3
Total for Account 224				372,586	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	434,227	1
Accruals:		
Charged water department expense	429,511	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
PSC Remainder Assessment	3,954	5
Employer Share Social Security Taxes	41,761	6
Total Accruals and other credits	475,226	
Taxes paid during year:		
County, state and local taxes	434,227	7
Social Security taxes	41,761	8
PSC Remainder Assessment	3,954	9
Other (explain):		
NONE		10
Total payments and other debits	479,942	
Balance end of year	429,511	

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)					
BOND #1	10,323	127,722	127,804	10,241	1
BOND #2	9,849	117,694	118,059	9,484	2
BOND #3	8,291	99,224	99,474	8,041	3
Subtotal	28,463	344,640	345,337	27,766	
Advances from Municipality (223)					
Loan #1	(481)	1,527	1,046	0	4
Loan #2	3,665	17,817	17,969	3,513	5
Subtotal	3,184	19,344	19,015	3,513	
Other Long-Term Debt (224)					
CAPITAL LEASE BETWEEN WI ELEC & WATER UTIL	0	15,581	15,581	0	6
Subtotal	0	15,581	15,581	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	0	136	136	0	7
Subtotal	0	136	136	0	
Total	31,647	379,701	380,069	31,279	

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	7,451,849	0	0	0	0	7,451,849	1
Add credits during year:							
For Services	19,120					19,120	2
For Mains	86,332					86,332	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	7,557,301	0	0	0	0	7,557,301	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	14,601					14,601	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):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
VENDOR CHLORINE CYLINDER DEPOSIT	3,000	7
Total (Acct. 134):	3,000	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	626,880	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	626,880	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	1,994	14
Other (specify):		
WASTEWATER & MONITORING	67,341	15
Total (Acct. 143):	69,335	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Receivables from Municipality (145):		
WATER MAINS - MEADOW LN TO TULLAR RD	34,744	16
SEWER FUND COST SHARING	23,000	17
PUBLIC ACCOUNT WATER/SEWER BILLS	20,186	18
Total (Acct. 145):	77,930	
Prepayments (165):		
VENDOR OVERPAYMENTS	234	19
Total (Acct. 165):	234	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
SEWER FEES	126,203	25
PAYROLL PAID IN DECEMBER	75,175	26
CITY SERVICES RECEIVED THRU YEAR END	35,518	27
WASTEWATER & MONITORING	63,822	28
SALES TAX	31	29
Total (Acct. 233):	300,749	
Other Deferred Credits (253):		
NONE		30
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	21,900,246	0	0	0	21,900,246	1
Materials and Supplies	54,323	0	0	0	54,323	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	4,175,813	0	0	0	4,175,813	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	7,504,575	0	0	0	7,504,575	6
Other (specify):						
NONE					0	7
Average Net Rate Base	10,274,181	0	0	0	10,274,181	
Net Operating Income	525,490	0	0	0	525,490	8
Net Operating Income as a percent of Average Net Rate Base						
	5.11%	N/A	N/A	N/A	5.11%	

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	420,237	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,379,061	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,799,298	
Net Income		
Net Income	224,792	5
 Percent Return on Proprietary Capital	 4.68%	

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.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 29, 2000

Mr. Larry A. Wettering, P.E., Director
City of Neenah Water Utility
211 Walnut Street
P.O. Box 426
Neenah, WI 54957-0426

1999 Analytical Review DWCCA-4030-PJL

Dear Mr. Wettering:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Kenneth Harwood, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,844,219	1
Total Sales of Water	2,844,219	
Other Operating Revenues		
Forfeited Discounts (470)	32,648	2
Miscellaneous Service Revenues (471)	6,758	3
Rents from Water Property (472)	46,188	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	37,527	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	123,121	
Total Operating Revenues	2,967,340	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	4,991	8
Pumping Expenses (620-633)	210,620	9
Water Treatment Expenses (640-652)	619,187	10
Transmission and Distribution Expenses (660-678)	338,091	11
Customer Accounts Expenses (901-905)	92,143	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	257,212	14
Total Operation and Maintenance Expenses	1,522,244	
Other Operating Expenses		
Depreciation Expense (403)	455,374	15
Amortization Expense (404-407)	0	16
Taxes (408)	464,232	17
Total Other Operating Expenses	919,606	
Total Operating Expenses	2,441,850	
NET OPERATING INCOME	525,490	

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	11	335	497	1
Commercial	2	122	193	2
Industrial		0		3
Total Unmetered Sales to General Customers (460)	13	457	690	
Metered Sales to General Customers (461)				
Residential	8,551	486,422	1,084,621	4
Commercial	642	178,618	301,556	5
Industrial	128	768,775	956,864	6
Total Metered Sales to General Customers (461)	9,321	1,433,815	2,343,041	
Private Fire Protection Service (462)	118		55,830	7
Public Fire Protection Service (463)	9,355		408,029	8
Other Sales to Public Authorities (464)	32	20,619	36,629	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0		0	12
Total Sales of Water	18,839	1,454,891	2,844,219	

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)
------------------------------	----------------------------------	--	-------------------------

NONE

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)	408,029	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)	408,029	
Forfeited Discounts (470):		
Customer late payment charges	32,648	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	32,648	
Miscellaneous Service Revenues (471):		
EXEMPT SEWER METER CHARGES	2,363	7
RECONNECT SERVICE, TEMP METER CONNECT AND CURB BOX ON/OFF CHARGES	2,190	8
HYDRANT METER CONNECTION FEES	280	9
SERVICE CHARGES FOR CUSTOMER REPAIRS, INCLUDES AFTER HOURS	1,925	10
Total Miscellaneous Service Revenues (471)	6,758	
Rents from Water Property (472):		
LEASE PAYMENTS FROM CELLULAR PHONE COMPANIES FOR ANTENNAE SPACE ON TOWERS	44,988	11
HYDRANT RENTAL AGREEMENTS WITH TOWNS OF NEENAH AND CLAYTON/WINCHESTER	1,200	12
Total Rents from Water Property (472)	46,188	
Interdepartmental Rents (473):		
NONE		13
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	36,807	14
Other (specify): SALE OF SCRAP	640	15
RETURN CHECK (NSF) FEES	80	16
Total Other Water Revenues (474)	37,527	
Amortization of Construction Grants (475):		
NONE		17
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)		3
Miscellaneous Expenses (603)		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)	4,991	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	4,991	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	19,118	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	115,500	17
Pumping Labor and Expenses (624)	50,670	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)	19,224	22
Maintenance of Structures and Improvements (631)	2,276	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	3,832	25
Total Pumping Expenses	210,620	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	35,035	26
Chemicals (641)	215,134	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)	230,476	28
Miscellaneous Expenses (643)	12,456	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	35,810	31
Maintenance of Structures and Improvements (651)	9,341	32
Maintenance of Water Treatment Equipment (652)	80,935	33
Total Water Treatment Expenses	619,187	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	19,282	34
Storage Facilities Expenses (661)	1,031	35
Transmission and Distribution Lines Expenses (662)	47,794	36
Meter Expenses (663)	37,315	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	15,503	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	18,827	41
Maintenance of Structures and Improvements (671)	804	42
Maintenance of Distribution Reservoirs and Standpipes (672)	969	43
Maintenance of Transmission and Distribution Mains (673)	127,266	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	62,056	46
Maintenance of Meters (676)	2,735	47
Maintenance of Hydrants (677)	801	48
Maintenance of Miscellaneous Plant (678)	3,708	49
Total Transmission and Distribution Expenses	338,091	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	11,970	50
Meter Reading Labor (902)	20,569	51
Customer Records and Collection Expenses (903)	59,604	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	92,143	
 SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	25,994	56
Office Supplies and Expenses (921)	7,110	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	30,694	59
Property Insurance (924)	5,238	60
Injuries and Damages (925)	17,495	61
Employee Pensions and Benefits (926)	152,519	62
Regulatory Commission Expenses (928)	360	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	10,799	65
Rents (931)		66
Maintenance of General Plant (932)	7,003	67
Total Administrative and General Expenses	257,212	
 Total Operation and Maintenance Expenses	 1,522,244	

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		429,511	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	ALLOCATE 50% OF ACTUAL EQUIPMENT COST	10,994	2
Net property tax equivalent		418,517	
Social Security		41,761	3
PSC Remainder Assessment		3,954	4
Other (specify): NONE			5
Total tax expense		<u>464,232</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		0.200120				3
County tax rate	mills		4.957820				4
Local tax rate	mills		9.271880				5
School tax rate	mills		10.328960				6
Voc. school tax rate	mills		1.812420				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.571200				10
Less: state credit	mills		1.798170				11
Net tax rate	mills		24.773030				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.271880				14
Combined School Tax Rate	mills		12.141380				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.413260				17
Total Tax Rate	mills		26.571200				18
Ratio of Local and School Tax to Total	dec.		0.805882				19
Total tax net of state credit	mills		24.773030				20
Net Local and School Tax Rate	mills		19.964147				21
Utility Plant, Jan. 1	\$	21,605,173	21,605,173				22
Materials & Supplies	\$	72,214	72,214				23
Subtotal	\$	21,677,387	21,677,387				24
Less: Plant Outside Limits	\$	158,959	158,959				25
Taxable Assets	\$	21,518,428	21,518,428				26
Assessment Ratio	dec.		0.999800				27
Assessed Value	\$	21,514,124	21,514,124				28
Net Local & School Rate	mills		19.964147				29
Tax Equiv. Computed for Current Year	\$	429,511	429,511				30
Tax Equivalent per 1994 PSC Report	\$	314,207					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	429,511					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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	23,940	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	130,978	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	154,918	0	
PUMPING PLANT			
Land and Land Rights (320)	0	32,515	12
Structures and Improvements (321)	42,946	92,382	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	34,497	77,131	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	511,849	138,003	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	7,500	0	20
Total Pumping Plant	596,792	340,031	
WATER TREATMENT PLANT			
Land and Land Rights (330)	37,856	0	21
Structures and Improvements (331)	1,461,002	2,848	22
Water Treatment Equipment (332)	4,478,786	2,044	23
Total Water Treatment Plant	5,977,644	4,892	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	23,940	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	130,978	7
Wells and Springs (314)	0	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	154,918	
PUMPING PLANT				
Land and Land Rights (320)	0	0	32,515	12
Structures and Improvements (321)	0	0	135,328	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	111,628	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	649,852	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	7,500	20
Total Pumping Plant	0	0	936,823	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	37,856	21
Structures and Improvements (331)	0	0	1,463,850	22
Water Treatment Equipment (332)	1,100	0	4,479,730	23
Total Water Treatment Plant	1,100	0	5,981,436	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)		0	0	24
Structures and Improvements (341)		0	0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,198,475	0	26
Transmission and Distribution Mains (343)	9,860,920	614,996	27
Fire Mains (344)	0	0	28
Services (345)	1,031,604	138,975	29
Meters (346)	1,069,209	221,287	30
Hydrants (348)	646,863	42,785	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	13,807,071	1,018,043	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	90,394	0	34
Office Furniture and Equipment (391)	2,758	550	35
Computer Equipment (391.1)	15,668	27,076	36
Transportation Equipment (392)	142,316	19,461	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	64,662	1,500	39
Laboratory Equipment (395)	23,898	0	40
Power Operated Equipment (396)	56,816	0	41
Communication Equipment (397)	17,483	1,614	42
SCADA Equipment (397.1)	321,945	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	735,940	50,201	
Total utility plant in service directly assignable	21,272,365	1,413,167	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	21,272,365	1,413,167	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)		0	1,198,475	26
Transmission and Distribution Mains (343)	76,213	10,910	10,410,613	27
Fire Mains (344)	0	0	0	28
Services (345)	3,625	0	1,166,954	29
Meters (346)	57,548	0	1,232,948	30
Hydrants (348)	11,801	0	677,847	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	149,187	10,910	14,686,837	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	90,394	34
Office Furniture and Equipment (391)	0	0	3,308	35
Computer Equipment (391.1)	4,739	0	38,005	36
Transportation Equipment (392)	9,138	0	152,639	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	4,150	0	62,012	39
Laboratory Equipment (395)	0	0	23,898	40
Power Operated Equipment (396)	0	0	56,816	41
Communication Equipment (397)	0	0	19,097	42
SCADA Equipment (397.1)	0	0	321,945	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	18,027	0	768,114	
Total utility plant in service directly assignable	168,314	10,910	22,528,128	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	168,314	10,910	22,528,128	

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)	97,434	1.67%	2,187	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	97,434		2,187	
PUMPING PLANT				
Structures and Improvements (321)	23,684	2.33%	2,077	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	20,455	4.42%	3,230	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	157,604	4.42%	25,674	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	7,500	4.29%	0	15
Total Pumping Plant	209,243		30,981	
WATER TREATMENT PLANT				
Structures and Improvements (331)	408,608	3.47%	50,747	16
Water Treatment Equipment (332)	1,459,450	3.73%	134,279	17
Total Water Treatment Plant	1,868,058		185,026	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	307,482	2.76%	33,078	19
Transmission and Distribution Mains (343)	673,591	0.93%	94,263	20
Fire Mains (344)	0			21
Services (345)	269,650	2.50%	27,482	22
Meters (346)	194,327	5.00%	57,554	23
Hydrants (348)	74,567	1.59%	10,532	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,519,617		222,909	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0				0	1
312	0				0	2
313	0	0	0	0	99,621	3
314	0				0	4
315	0				0	5
316	0				0	6
317	0				0	7
	0	0	0	0	99,621	
321	0				25,761	8
322	0				0	9
323	0				23,685	10
324	0				0	11
325	0	2,800			180,478	12
326	0				0	13
327	0				0	14
328	0				7,500	15
	0	2,800	0	0	237,424	
331	0				459,355	16
332	1,100				1,592,629	17
	1,100	0	0	0	2,051,984	
341					0	18
342					340,560	19
343	76,213	59,391			632,250	20
344	0				0	21
345	3,625	8,120			285,387	22
346	57,548	0	5,391		199,724	23
348	11,801	9,149	0		64,149	24
349	0				0	25
	149,187	76,660	5,391	0	1,522,070	

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)	52,097	2.91%	2,631	26
Office Furniture and Equipment (391)	1,850	5.88%	178	27
Computer Equipment (391.1)	9,343	25.00%	6,709	28
Transportation Equipment (392)	44,407	10.56%	15,574	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	27,501	6.25%	3,958	31
Laboratory Equipment (395)	5,614	9.09%	2,172	32
Power Operated Equipment (396)	20,908	6.07%	3,448	33
Communication Equipment (397)	10,874	10.00%	1,829	34
SCADA Equipment (397.1)	173,375	9.09%	29,265	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	345,969		65,764	
Total accum. prov. directly assignable	4,040,321		506,867	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 4,040,321		 506,867	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390	0				54,728	26
391	0				2,028	27
391.1	4,739				11,313	28
392	9,138		6,500		57,343	29
393	0				0	30
394	4,150				27,309	31
395	0				7,786	32
396	0				24,356	33
397	0				12,703	34
397.1	0				202,640	35
398	0				0	36
399	0				0	37
	18,027	0	6,500	0	400,206	
	168,314	79,460	11,891	0	4,311,305	
	0				0	38
	168,314	79,460	11,891	0	4,311,305	

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		134,510		134,510	1
February		124,248		124,248	2
March		143,789		143,789	3
April		126,910		126,910	4
May		150,246		150,246	5
June		166,167		166,167	6
July		176,307		176,307	7
August		173,336		173,336	8
September		160,559		160,559	9
October		161,927		161,927	10
November		142,682		142,682	11
December		138,703		138,703	12
Total for year	0	1,799,384	0	1,799,384	
Less: Measured or estimated water used in main flushing and water treatment during year				173,697	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				1,625,687	16
Less: Water sold				1,454,891	17
Losses and unaccounted for				170,796	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				7,119	21
Date of maximum: 7/29/1999					22
Cause of maximum:					23
Warm/Dry Summer					
Minimum gallons pumped by all methods in any one day during reporting year				3,261	24
Date of minimum: 4/4/1999					25
Total KWH used for pumping for the year				2,037,200	26
If water is purchased: Vendor Name:					27
Point of Delivery:					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)
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NONE

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)	
LAKE WINNEBAGO	#1	1,600	16	36	1
FOX RIVER	#2	70	7	16	2

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	HIGH LIFT NO. EIGHT	HIGH LIFT NO. FOUR	HIGH LIFT NO. NINE	1
Location	CEDAR STREET	HIGH LIFT ROOM	FILTER GALLERY	2
Purpose	B	B	S	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1998	1996	1972	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	2,800	2,780	2,800	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	RELIANCE/WAUKESHA	10
Year Installed	1998	1996	1972	11
Type	ELECTRIC	ELECTRIC	OTHER	12
Horsepower	150	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT NO. ONE	HIGH LIFT NO. SEVEN	HIGH LIFT NO. SIX	14
Location	OLD PUMP PIT	CEDAR STREET	CEDAR STREET	15
Purpose	S	B	B	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS	GOULDS	PEABODY	18
Year Installed	1955	1998	1992	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,800	2,100	1,200	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S.	U.S.	23
Year Installed	1955	1998	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	125	75	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	HIGH LIFT NO. THREE	HIGH LIFT NO. TWO	LOW LIFT NO. FIVE	1
Location	HIGH LIFT ROOM	HIGH LIFT ROOM	OLD PUMP PIT	2
Purpose	B	B	S	3
Destination	D	D	T	4
Pump Manufacturer	GOULDS	GOULDS	FAIRBANKS-MORSE	5
Year Installed	1996	1996	1937	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	2,220	1,460	1,390	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	FAIRBANKS-MORSE	10
Year Installed	1996	1996	1937	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	100	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOW LIFT NO. FOUR	LOW LIFT NO. ONE	LOW LIFT NO. SEVEN	14
Location	OLD PUMP PIT	LOW LIFT ROOM	OLD PUMP PIT	15
Purpose	S	P	S	16
Destination	T	T	T	17
Pump Manufacturer	FAIRBANKS-MORSE	GOULDS	GOULDS	18
Year Installed	1937	1996	1960	19
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	1,390	4,300	2,800	21
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	U.S.	WESTINGHOUSE	23
Year Installed	1937	1996	1960	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	50	30	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	LOW LIFT NO. SIX	LOW LIFT NO. THREE	LOW LIFT NO. TWO	1
Location	SO. OF PUMP ROOM	LOW LIFT ROOM	LOW LIFT ROOM	2
Purpose	S	P	P	3
Destination	T	T	T	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1972	1996	1996	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,200	2,290	2,780	8
Pump Motor or Standby Engine Mfr	RELIANCE/WAUKESHA	U.S.	U.S.	10
Year Installed	1972	1996	1996	11
Type	OTHER	ELECTRIC	ELECTRIC	12
Horsepower	50	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				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	CECIL STREET	CEDAR STREET	INDUSTRIAL PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1955	1958	1997	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	137	0	137	6
Total capacity in gallons	300,000	2,000,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	12.0000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	Y			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	PLANT RESERVOIR	PLANT TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1937	1931	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	139	6
Total capacity in gallons	1,000,000	600,000	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)		
L	D	1.000	991	0	0	(362)	629	1	
M	D	1.000	987	0	0	(29)	958	2	
L	D	1.250	270	0	0	(34)	236	3	
M	D	1.250	504	0	0	(335)	169	4	
L	D	1.500	614	0	0	(1)	613	5	
M	D	1.500	1,006	0	0	138	1,144	6	
L	D	2.000	47	0	0	(6)	41	7	
M	D	2.000	1,964	0	0	375	2,339	8	
M	D	3.000	1,079	0	0	(526)	553	9	
M	D	4.000	10,401	0	0	2,858	13,259	10	
P	D	4.000	160	0	0	(16)	144	11	
M	D	6.000	313,886	0	6,870	0	307,016	12	
P	D	6.000	5,028	1,415	0	0	6,443	13	
M	D	8.000	60,404	0	1,482	0	58,922	14	
P	D	8.000	14,603	5,910	0	0	20,513	15	
M	D	10.000	113,007	0	0	0	113,007	16	
P	D	10.000	5,175	431	0	0	5,606	17	
M	D	12.000	40,415	3,334	0	0	43,749	18	
M	T	12.000	795	0	0	0	795	19	
M	D	14.000	15,130	0	0	0	15,130	20	
M	T	14.000	378	0	0	0	378	21	
M	D	16.000	46,539	2,332	0	5,195	54,066	22	
M	T	16.000	7,245	0	0	(5,195)	2,050	23	
M	T	24.000	377	0	0	0	377	24	
Total Within Municipality			641,005	13,422	8,352	2,062	648,137		
M	D	8.000	600	0	0	0	600	25	
M	D	12.000	290	0	0	0	290	26	
M	D	16.000	2,808	0	0	0	2,808	27	
Total Outside of Municipality			3,698	0	0	0	3,698		
Total Utility			644,703	13,422	8,352	2,062	651,835		

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	2,489	0	188	0	2,301	1
L	1.000	1,830	0	3	0	1,827	2
M	1.000	3,709	217	0	0	3,926	3
M	1.250	41	0	0	0	41	4
L	1.250	18	0	0	0	18	5
L	1.500	12	0	0	0	12	6
P	1.500		1			1	7
M	1.500	138	1	0	0	139	8
L	2.000	22	0	1	0	21	9
M	2.000	141	1	0	0	142	10
M	3.000	1	0	0	0	1	11
M	4.000	61	0	0	0	61	12
M	6.000	56	0	0	0	56	13
M	8.000	54	3	0	0	57	14
M	10.000	19	0	0	0	19	15
M	12.000	2	0	0	0	2	16
Total Utility		8,593	223	192	0	8,624	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 (o).

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	9,093	800	590	0	9,303	1,689	1
1.000	310	48	16	0	342	47	2
1.500	98	6	0	0	104	23	3
2.000	107	7	6	0	108	65	4
3.000	5	1	1	0	5	2	5
4.000	40	0	0	0	40	31	6
6.000	4	0	0	0	4	0	7
Total:	9,657	862	613	0	9,906	1,857	

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	8,362	386	51	3	0	501	9,303	1
1.000	177	115	28	0	0	22	342	2
1.500	9	70	13	7	0	5	104	3
2.000	3	61	14	19	0	11	108	4
3.000	0	3	1	0	0	1	5	5
4.000	0	7	17	5	0	11	40	6
6.000	0	0	4	0	0	0	4	7
Total:	8,551	642	128	34	0	551	9,906	

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	5				5	1
Within Municipality	939	30	17		952	2
Total Fire Hydrants	944	30	17	0	957	
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: 479
 Number of distribution system valves end of year: 1,796
 Number of distribution valves operated during year: 898

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Account #: 325 Electric Pumping Equipment

Additions Value: \$138,003

Rehabilitation and expansion of the Cedar Street Pump Station included replacing 2 pumps, doubling the building size, piping work and adding emergency electric generation equipment.

Account #: 343 Transmission and Distribution Mains

Adjustments Value: \$10,910

A detailed inventory of smaller diameter water main was performed during the year. The cost shown is the net adjustment from this inventory at current average costs.

Water Mains (Page W-17)

Adjustment Value 2,062

A detailed inventory of smaller diameter water main was performed during the year. The adjustment reflects the net results of the inventory.

Additions Value 13,422

Approximately 8,300 feet of water main was replaced in 1999 with utility revenues. The remaining 5,122 feet of water main is related to subdivision development or water main added to enhance the distribution system. The subdivision development is financed by contributions in aid of construction from contractors and the distribution enhancement was financed by the customers that requested the enhancement and will directly benefit from it.

Water Services (Page W-18)

Net of Added During Year and Removed or Permanently Disconnected During Year: Value: 31

The Neenah Water Utility does not install main taps. Therefore, all expenses incurred were paid by developers, property owners or some other third party.
