



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, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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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) 729 - 3917

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

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 JACKIE K DRAWS CPA

Title: SENIOR MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (920) 739 - 3303

Fax Number:

E-mail Address: jdraws@virchowkrause.com

Date of most recent audit report: 3/22/2001

Period covered by most recent audit: YEAR ENDED, DECEMBER 31, 2000

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) 729 - 3917

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

HON KENNETH HARWOOD, MAYOR / PRESIDENT

MR MICHAEL MASON, SECRETARY

MR WILLIAM MATTES, COUNCIL REPRESENTATIVE

MR MICHAEL SMABY, VICE PRESIDENT

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. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

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)	3,283,992	2,967,340	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,219,599	1,522,244	2
Depreciation Expense (403)	606,285	455,374	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	487,024	464,232	5
Total Operating Expenses	3,312,908	2,441,850	
Net Operating Income	(28,916)	525,490	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(28,916)	525,490	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	948	1,011	7
Income from Nonutility Operations (417)	46,147	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	136,896	84,705	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	183,991	85,716	
Total Income	155,075	611,206	
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	155,075	611,206	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	375,817	360,221	14
Amortization of Debt Discount and Expense (428)	7,404	6,713	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	14,131	19,344	17
Other Interest Expense (431)	216	136	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	397,568	386,414	
Net Income	(242,493)	224,792	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,485,154	4,272,969	20
Balance Transferred from Income (433)	(242,493)	224,792	21
Miscellaneous Credits to Surplus (434)	200	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	12,607	12,607	25
Total Unappropriated Earned Surplus End of Year (216)	4,230,254	4,485,154	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
REVENUE FROM CITY SEWER FUND	46,147	3
Total (Acct. 417):	46,147	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
LONG & SHORT TERM INVESTMENTS INTEREST INCOME	120,632	5
LONG TERM INVESTMENTS TO MARKET VALUE	16,264	6
Total (Acct. 419):	136,896	
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):		
WORKING FUNDS - PETTY CASH	200	10
Total (Acct. 434):	200	
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):		
DIVIDEND ON INITIAL INVESTMENT	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)	6,197				6,197	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	5,249				5,249	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	5,249	0	0	0	5,249	
Net income (or loss)	948	0	0	0	948	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,283,992	0	0	0	3,283,992	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	3,283,992	0	0	0	3,283,992	

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	596,165	121,097	717,262	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	39,903	6,072	45,975	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	127,169	(127,169)	0	18
All other accounts			0	19
Total Payroll	763,237	0	763,237	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	23,801,622	22,528,128	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,651,064	4,311,305	2
Net Utility Plant	19,150,558	18,216,823	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	19,150,558	18,216,823	
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)	776,264	0	8
Special Funds (125-128)	355,242	0	9
Total Other Property and Investments	1,191,889	60,383	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	13,553	25,804	10
Special Deposits (132-134)	3,060	3,000	11
Working Funds (135)	200		12
Temporary Cash Investments (136)	805,106	1,496,163	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	733,050	626,880	15
Other Accounts Receivable (143)	89,389	69,335	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	150,140	77,930	18
Materials and Supplies (151-163)	35,140	36,433	19
Prepayments (165)	452	234	20
Interest and Dividends Receivable (171)	25,232		21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)	6,925	4,046	23
Total Current and Accrued Assets	1,862,247	2,339,825	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	129,203	107,907	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	129,203	107,907	
Total Assets and Other Debits	22,333,897	20,724,938	

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)	0		27
Unappropriated Earned Surplus (216)	4,230,254	4,485,154	28
Total Proprietary Capital	4,650,491	4,905,391	
LONG-TERM DEBT			
Bonds (221-222)	7,565,000	6,460,000	29
Advances from Municipality (223)	300,015	365,879	30
Other Long-Term Debt (224)	326,042	372,586	31
Total Long-Term Debt	8,191,057	7,198,465	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	283,853	50,995	33
Payables to Municipality (233)	336,943	300,749	34
Customer Deposits (235)	0	6,857	35
Taxes Accrued (236)	440,903	429,511	36
Interest Accrued (237)	35,685	31,279	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	0		40
Miscellaneous Current and Accrued Liabilities (242)	5,375	45,915	41
Total Current and Accrued Liabilities	1,102,759	865,306	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0		43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	140,214	198,475	47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	140,214	198,475	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	8,249,376	7,557,301	49
Total Liabilities and Other Credits	22,333,897	20,724,938	

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)	23,425,703	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)	375,919				7
Total Utility Plant	23,801,622	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,651,064	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	4,651,064	0	0	0	
Net Utility Plant	19,150,558	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	4,311,305				4,311,305	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	606,285				606,285	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
Unregulated Sewer	39,474				39,474	9
Salvage	2,349				2,349	10
Other credits (specify):						11
Transportation Clearing	19,567				19,567	12
Total credits	667,675	0	0	0	667,675	13
Debits during year						14
Book cost of plant retired	304,841				304,841	15
Cost of removal	23,075				23,075	16
Other debits (specify):						17
					0	18
Total debits	327,916	0	0	0	327,916	19
Balance End of Year	4,651,064	0	0	0	4,651,064	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 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)	35,140	36,433	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	35,140	36,433	

**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)				
08/01/00, 17 YEAR REVENUE BOND, \$1,365,000	28,700	690	28,010	1
4/1/95, 20 YEAR REVENUE BOND, \$2,500,000	38,348	2557	35,791	2
4/1/96, 20 YEAR REVENUE BOND, \$2,500,000	36,443	2278	34,165	3
5/1/98, 20 YEAR REVENUE BOND, \$2,115,000	33,116	1879	31,237	4
Total			129,203	
Unamortized premium on debt (251)				
NONE	0	0	0	5
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)	
95 REVENUE BOND	04/01/1995	12/01/2014	5.61%	2,090,000	1
96 REVENUE BOND	04/01/1996	12/01/2015	5.13%	2,145,000	2
98 REVENUE BOND	05/01/1998	12/01/2017	4.85%	1,965,000	3
2000 REVENUE BOND	08/01/2000	12/01/2017	5.42%	1,365,000	4
Total Bonds (Account 221):				7,565,000	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 7,565,000

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)					
1998 REFUNDING NOTE	05/01/1998	04/01/2004	4.11%	230,737	1
1994 PROMISSORY NOTE	05/01/1994	05/01/2001	4.10%	69,278	2
Total for Account 223				300,015	
Other Long-Term Debt (224)					
CAPITAL LEASE WITH WISCONSIN ELECTRIC	02/01/1997	01/01/2007	3.93%	326,042	3
Total for Account 224				326,042	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	429,511	1
Accruals:		
Charged water department expense	440,903	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	440,903	
Taxes paid during year:		
County, state and local taxes	429,511	6
Social Security taxes	0	7
PSC Remainder Assessment	0	8
Other (explain):		
NONE		9
Total payments and other debits	429,511	
Balance end of year	440,903	

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)					
1995 REVENUE BOND	10,241	122,474	122,894	9,821	1
2000 REVENUE BOND		29,899	23,880	6,019	2
1996 REVENUE BOND	9,484	113,417	113,805	9,096	3
1998 REVENUE BOND	8,041	96,235	96,491	7,785	4
Subtotal	27,766	362,025	357,070	32,721	
Advances from Municipality (223)					
1994 PROMISSORY NOTE	1,138	4,631	5,180	589	5
1998 REFUNDING NOTE	2,375	9,500	9,500	2,375	6
Subtotal	3,513	14,131	14,680	2,964	
Other Long-Term Debt (224)					
CAPITAL LEASE WITH WISCONSIN ELECTRIC	0	13,792	13,792	0	7
Subtotal	0	13,792	13,792	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	0	216	216	0	8
Subtotal	0	216	216	0	
Total	31,279	390,164	385,758	35,685	

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	7,557,301	0	0	0	0	7,557,301	1
Add credits during year:							
For Services	104,200					104,200	2
For Mains	541,943					541,943	3
Other (specify):							
FOR HYDRANTS	45,932					45,932	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	8,249,376	0	0	0	0	8,249,376	
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):		
1995 REVENUE BOND RESERVE	234,879	2
1996 REVENUE BOND RESERVE	219,553	3
1998 REVENUE BOND RESERVE	183,904	4
2000 REVENUE BOND RESERVE	137,928	5
Total (Acct. 124):	776,264	
Sinking Funds (125):		
NONE		6
Total (Acct. 125):	0	
Depreciation Fund (126):		
1995 REVENUE BOND DEPRECIATION FUND	152,442	7
1996 REVENUE BOND DEPRECIATION FUND	126,335	8
1998 REVENUE BOND DEPRECIATION FUND	66,338	9
2000 REVENUE BOND DEPRECIATION FUND	10,127	10
Total (Acct. 126):	355,242	
Other Special Funds (128):		
NONE		11
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		12
Total (Acct. 132):	0	
Other Special Deposits (134):		
CHEMICAL CONTAINER DEPOSITS	3,060	13
Total (Acct. 134):	3,060	
Notes Receivable (141):		
NONE		14
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	733,050	15
Electric		16
Sewer (Regulated)		17
Other (specify):		
NONE		18
Total (Acct. 142):	733,050	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
Sewer (Non-regulated)	73,040	19
Merchandising, jobbing and contract work	2,373	20
Other (specify):		
RENTALS OF WATER PROPERTY	13,976	21
Total (Acct. 143):	89,389	
Receivables from Municipality (145):		
RECEIVABLE FROM PROPERTY TAXES	97,087	22
RECEIVABLE FROM TIF DISTRICTS 4 & 5	17,865	23
CUSTOMER ACCOUNTS: CITY, SCHOOLS, COUNTY, STATE & FEDERAL	26,270	24
RECEIVABLE FROM SEWER FUND	8,918	25
Total (Acct. 145):	150,140	
Prepayments (165):		
PUBLICATION SUBSCRIPTIONS	232	26
DUE FROM BADGER METER	220	27
Total (Acct. 165):	452	
Extraordinary Property Losses (182):		
NONE		28
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		29
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		30
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		31
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		32
Total (Acct. 186):	0	
Payables to Municipality (233):		
SEWER FEES	186,280	33
YEAR END ACCRUED PAYROLL	20,986	34
4TH QTR PAYMENT IN LIEU OF TAXES	107,378	35
MISCELLANEOUS PAYABLES	22,299	36
Total (Acct. 233):	336,943	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Other Deferred Credits (253):	
NONE	37
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	22,976,915	0	0	0	22,976,915	1
Materials and Supplies	35,786	0	0	0	35,786	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	4,481,184	0	0	0	4,481,184	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	7,903,338	0	0	0	7,903,338	6
Other (specify):						
NONE					0	7
Average Net Rate Base	10,628,179	0	0	0	10,628,179	
Net Operating Income	(28,916)	0	0	0	(28,916)	8
Net Operating Income as a percent of Average Net Rate Base						
	-0.27%	N/A	N/A	N/A	-0.27%	

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	4,357,704	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,777,941	
Net Income		
Net Income	(242,493)	5
 Percent Return on Proprietary Capital	 -5.08%	

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.

Application for Average Overall Rate Increase of 26.7% was approved and effective July 14, 2000.

7. Any additional matters.

Revised Depreciation Rates for Water Main, Meters and the Water Treatment Plant went into effect January 1, 2000. Additional depreciation on Water Main will be recorded over the next 20 years. Additional Depreciation on Meters and the Water Treatment Plant will be recorded over the next 10 years.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

In prior years, this revenue was recognized in accounts 471 and 474. In 1999 specifically, account 471 contained \$2,363.00 and account 474 contained \$36,806.51.

Materials and Supplies (Page F-11)

This account balance consists of \$4,803 for meter saddles and flange sets for installing meters at new construction sites, \$9,079 in Hydrants and Hydrant extensions and \$21,258 in chemicals for water treatment.

Return on Rate Base Computation (Page F-20)

Return on Rate Base is negative because Net Operating Income was negative. Despite an average 26.7% rate increase effective July 14, 2000, costs of cleaning the sludge lagoons offset the increased revenue.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 9, 2001

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

2000 Analytical Review DWCCA-4030-ELE

Dear Mr. Wettering:

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

1. On page F-8, \$39,474 is reported on line 9 described as "unregulated sewer." If this is the sewer department's share of water meter depreciation, please report it on line 6 in the future. In addition, a schedule note on page F-2 indicates that the amount reported in Account 417 includes return on net investment on water meters charged the sewer department. The Commission considers that to be an operating revenue. In the future, please report that amount in Account 474, Other Operating Revenue - Water, page W-4. Account 417 is normally used for unregulated sewer income when the water utility, and unregulated sewer department, have combined books. Section 4, pages 10 and 11 of the Water Utility Reference Manual summarizes the Meter Expense Allocation.

2. On page W-19, none of the 6-inch meters are reported tested, although three are reported as industrial. Meters 6-inch and larger are to be tested annually if in use. Please make every effort to test 6-inch and larger meters in use annually, or provide a schedule note why they are not tested.

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

Sincerely,

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

FINANCIAL SECTION FOOTNOTES

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	3,171,826	1
Total Sales of Water	3,171,826	
Other Operating Revenues		
Forfeited Discounts (470)	33,620	2
Miscellaneous Service Revenues (471)	7,058	3
Rents from Water Property (472)	69,412	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,076	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	112,166	
Total Operating Revenues	3,283,992	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	9,852	8
Pumping Expenses (620-633)	211,998	9
Water Treatment Expenses (640-652)	1,263,478	10
Transmission and Distribution Expenses (660-678)	317,829	11
Customer Accounts Expenses (901-905)	71,729	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	344,713	14
Total Operation and Maintenance Expenses	2,219,599	
Other Operating Expenses		
Depreciation Expense (403)	606,285	15
Amortization Expense (404-407)	0	16
Taxes (408)	487,024	17
Total Other Operating Expenses	1,093,309	
Total Operating Expenses	3,312,908	
NET OPERATING INCOME	(28,916)	

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	26	64	1,647	1
Commercial	26	2,013	3,353	2
Industrial	2	114	343	3
Total Unmetered Sales to General Customers (460)	54	2,191	5,343	
Metered Sales to General Customers (461)				
Residential	8,007	488,870	1,178,730	4
Commercial	596	194,071	349,273	5
Industrial	116	772,088	1,077,590	6
Total Metered Sales to General Customers (461)	8,719	1,455,029	2,605,593	
Private Fire Protection Service (462)	118		64,728	7
Public Fire Protection Service (463)	8,751		454,043	8
Other Sales to Public Authorities (464)	32	21,883	42,119	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	17,674	1,479,103	3,171,826	

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)	454,043	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)	454,043	
Forfeited Discounts (470):		
Customer late payment charges	33,620	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	33,620	
Miscellaneous Service Revenues (471):		
RECONNECT, VALVE OFF/ON, & TEMP SERVICE CHARGES	2,634	7
HYDRANT METER CONNECTION FEES	840	8
AFTER HOURS CALL IN & OTHER CUSTOMER REPAIR CHARGES	3,584	9
Total Miscellaneous Service Revenues (471)	7,058	
Rents from Water Property (472):		
LEASES FOR ANTENNEA SPACE ON WATER TOWERS	68,062	10
TOWN OF NEENAH & CLAYTON/WINCHESTER FOR USE OF BORDER HYDRANTS	1,350	11
Total Rents from Water Property (472)	69,412	
Interdepartmental Rents (473):		
NONE		12
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	13
Other (specify): MISCELLANEOUS REVENUES FROM SALE OF SCRAP, NSF CHECKS & OTHER FEES	2,076	14
Total Other Water Revenues (474)	2,076	
Amortization of Construction Grants (475):		
NONE		15
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)	326	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	329	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	9,197	9
Maintenance of Wells and Springs (614)	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	9,852	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	12,365	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	125,092	17
Pumping Labor and Expenses (624)	56,311	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	2,989	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	12,351	22
Maintenance of Structures and Improvements (631)	23	23
Maintenance of Power Production Equipment (632)	258	24
Maintenance of Pumping Equipment (633)	2,609	25
Total Pumping Expenses	211,998	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	27,747	26
Chemicals (641)	179,227	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)	238,841	28
Miscellaneous Expenses (643)	34,185	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	30,374	31
Maintenance of Structures and Improvements (651)	24,977	32
Maintenance of Water Treatment Equipment (652)	728,127	33
Total Water Treatment Expenses	1,263,478	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	23,991	34
Storage Facilities Expenses (661)	2,082	35
Transmission and Distribution Lines Expenses (662)	59,097	36
Meter Expenses (663)	24,115	37
Customer Installations Expenses (664)	0	38
Miscellaneous Expenses (665)	13,764	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	23,532	41
Maintenance of Structures and Improvements (671)	4,776	42
Maintenance of Distribution Reservoirs and Standpipes (672)	6,734	43
Maintenance of Transmission and Distribution Mains (673)	118,941	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	22,584	46
Maintenance of Meters (676)	2,062	47
Maintenance of Hydrants (677)	15,473	48
Maintenance of Miscellaneous Plant (678)	678	49
Total Transmission and Distribution Expenses	317,829	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	10,844	50
Meter Reading Labor (902)	15,833	51
Customer Records and Collection Expenses (903)	45,052	52
Uncollectible Accounts (904)	0	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)	0	54
Total Customer Accounts Expenses	71,729	
 SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	24,009	56
Office Supplies and Expenses (921)	11,858	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	31,606	59
Property Insurance (924)	5,502	60
Injuries and Damages (925)	11,478	61
Employee Pensions and Benefits (926)	214,728	62
Regulatory Commission Expenses (928)	10,150	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	24,405	65
Rents (931)	0	66
Maintenance of General Plant (932)	10,977	67
Total Administrative and General Expenses	344,713	
 Total Operation and Maintenance Expenses	 2,219,599	

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		440,903	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		12,720	2
Net property tax equivalent		428,183	
Social Security		55,248	3
PSC Remainder Assessment		3,593	4
Other (specify): NONE			5
Total tax expense		487,024	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204640				3
County tax rate	mills		5.149410				4
Local tax rate	mills		9.557250				5
School tax rate	mills		10.131420				6
Voc. school tax rate	mills		1.897700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.940420				10
Less: state credit	mills		1.698890				11
Net tax rate	mills		25.241530				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.557250				14
Combined School Tax Rate	mills		12.029120				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.586370				17
Total Tax Rate	mills		26.940420				18
Ratio of Local and School Tax to Total	dec.		0.801263				19
Total tax net of state credit	mills		25.241530				20
Net Local and School Tax Rate	mills		20.225112				21
Utility Plant, Jan. 1	\$	22,528,128	22,528,128				22
Materials & Supplies	\$	36,433	36,433				23
Subtotal	\$	22,564,561	22,564,561				24
Less: Plant Outside Limits	\$	247,029	247,029				25
Taxable Assets	\$	22,317,532	22,317,532				26
Assessment Ratio	dec.		0.976800				27
Assessed Value	\$	21,799,765	21,799,765				28
Net Local & School Rate	mills		20.225112				29
Tax Equiv. Computed for Current Year	\$	440,903	440,903				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)	\$	440,903					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	23,940		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	130,978		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	154,918	0	
PUMPING PLANT			
Land and Land Rights (320)	32,515		12
Structures and Improvements (321)	135,328		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	111,628		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	649,852		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,500		20
Total Pumping Plant	936,823	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	37,856		21
Structures and Improvements (331)	1,463,850		22
Water Treatment Equipment (332)	4,479,730	78,663	23
Total Water Treatment Plant	5,981,436	78,663	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)		1	23,941	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			130,978	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	1	154,919	
PUMPING PLANT				
Land and Land Rights (320)			32,515	12
Structures and Improvements (321)			135,328	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			111,628	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			649,852	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,500	20
Total Pumping Plant	0	0	936,823	
WATER TREATMENT PLANT				
Land and Land Rights (330)			37,856	21
Structures and Improvements (331)	4,376		1,459,474	22
Water Treatment Equipment (332)	214,364		4,344,029	23
Total Water Treatment Plant	218,740	0	5,841,359	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,198,475		26
Transmission and Distribution Mains (343)	10,410,613	629,955	27
Fire Mains (344)	0		28
Services (345)	1,166,954	134,956	29
Meters (346)	1,232,948	231,888	30
Hydrants (348)	677,847	66,786	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	14,686,837	1,063,585	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	90,394		34
Office Furniture and Equipment (391)	3,308	1,132	35
Computer Equipment (391.1)	38,005	6,014	36
Transportation Equipment (392)	152,639		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	62,012	2,289	39
Laboratory Equipment (395)	23,898		40
Power Operated Equipment (396)	56,816		41
Communication Equipment (397)	19,097	50,732	42
SCADA Equipment (397.1)	321,945	0	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	768,114	60,167	
Total utility plant in service directly assignable	22,528,128	1,202,415	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	22,528,128	1,202,415	

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)			1,198,475 26
Transmission and Distribution Mains (343)	46,988		10,993,580 27
Fire Mains (344)			0 28
Services (345)	3,293		1,298,617 29
Meters (346)	8,961		1,455,875 30
Hydrants (348)	13,458		731,175 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	72,700	0	15,677,722
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			90,394 34
Office Furniture and Equipment (391)			4,440 35
Computer Equipment (391.1)	2,312		41,707 36
Transportation Equipment (392)			152,639 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	8,069		56,232 39
Laboratory Equipment (395)			23,898 40
Power Operated Equipment (396)			56,816 41
Communication Equipment (397)	707		69,122 42
SCADA Equipment (397.1)	2,313		319,632 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	13,401	0	814,880
Total utility plant in service directly assignable	304,841	1	23,425,703
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	304,841	1	23,425,703

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)	99,621	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	99,621		2,187	
PUMPING PLANT				
Structures and Improvements (321)	25,761	2.33%	3,153	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	23,685	4.42%	4,934	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	180,478	4.42%	28,723	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	237,424		36,810	
WATER TREATMENT PLANT				
Structures and Improvements (331)	459,355	3.47%	60,795	16
Water Treatment Equipment (332)	1,592,629	3.73%	162,560	17
Total Water Treatment Plant	2,051,984		223,355	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	340,560	2.76%	33,078	19
Transmission and Distribution Mains (343)	632,250	1.25%	185,133	20
Fire Mains (344)	0			21
Services (345)	285,387	2.00%	23,339	22
Meters (346)	199,724	5.00%	71,418	23
Hydrants (348)	64,149	1.43%	9,693	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,522,070		322,661	

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					101,808	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	101,808	
321					28,914	8
322					0	9
323					28,619	10
324					0	11
325					209,201	12
326					0	13
327					0	14
328					7,500	15
	0	0	0	0	274,234	
331	4,376			(76)	515,698	16
332	214,364	5,696		(2,183)	1,532,946	17
	218,740	5,696	0	(2,259)	2,048,644	
341					0	18
342					373,638	19
343	46,988	5,082		3,642	768,955	20
344					0	21
345	3,293	5,654	0	1,317	301,096	22
346	8,961	0	2,349	5,403	269,933	23
348	13,458	6,643	0	381	54,122	24
349					0	25
	72,700	17,379	2,349	10,743	1,767,744	

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)	54,728	2.91%	2,631	26
Office Furniture and Equipment (391)	2,028	5.88%	195	27
Computer Equipment (391.1)	11,313	25.00%	9,501	28
Transportation Equipment (392)	57,343	10.56%	16,119	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	27,309	6.25%	3,876	31
Laboratory Equipment (395)	7,786	9.09%	2,172	32
Power Operated Equipment (396)	24,356	6.07%	3,449	33
Communication Equipment (397)	12,703	10.00%	1,910	34
SCADA Equipment (397.1)	202,640	9.09%	29,265	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	400,206		69,118	
Total accum. prov. directly assignable	4,311,305		654,131	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 4,311,305		 654,131	

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					57,359	26
391				33	2,256	27
391.1	2,312			463	18,965	28
392					73,462	29
393					0	30
394	8,069			(180)	22,936	31
395					9,958	32
396					27,805	33
397	707			2,500	16,406	34
397.1	2,313			(105)	229,487	35
398					0	36
399					0	37
	13,401	0	0	2,711	458,634	
	304,841	23,075	2,349	11,195	4,651,064	
					0	38
	304,841	23,075	2,349	11,195	4,651,064	

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		145,678		145,678	1
February		136,390		136,390	2
March		144,131		144,131	3
April		141,315		141,315	4
May		161,611		161,611	5
June		160,014		160,014	6
July		172,895		172,895	7
August		179,111		179,111	8
September		150,020		150,020	9
October		140,834		140,834	10
November		132,042		132,042	11
December		141,451		141,451	12
Total for year	0	1,805,492	0	1,805,492	
Less: Measured or estimated water used in main flushing and water treatment during year				112,221	13
Less: Other utility use				44,578	14
Other utility use explanation:					15
Backwashing Filters					
Water pumped into distribution system				1,648,693	16
Less: Water sold				1,479,103	17
Losses and unaccounted for				169,590	18
Percent unaccounted for to the nearest whole percent (%)				10%	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				7,633	21
Date of maximum: 7/27/2000					22
Cause of maximum:					23
warm, dry weather conditions					
Minimum gallons pumped by all methods in any one day during reporting year				3,601	24
Date of minimum: 7/3/2000					25
Total KWH used for pumping for the year				2,153,342	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	629	0	100	0	529	1	
M	D	1.000	958	0	0	0	958	2	
L	D	1.250	236	0	0	0	236	3	
M	D	1.250	169	0	0	0	169	4	
L	D	1.500	613	0	0	0	613	5	
M	D	1.500	1,144	0	0	0	1,144	6	
L	D	2.000	41	0	0	0	41	7	
M	D	2.000	2,339	0	160	0	2,179	8	
M	D	3.000	553	0	0	0	553	9	
M	D	4.000	13,259	0	373	440	13,326	10	
P	D	4.000	144	0	0	0	144	11	
M	D	6.000	307,016	223	5,702	(590)	300,947	12	
P	D	6.000	6,443	125	0	0	6,568	13	
M	D	8.000	58,922	204	95	450	59,481	14	
P	D	8.000	20,513	3,264	0	0	23,777	15	
M	D	10.000	113,007	0	0	0	113,007	16	
P	D	10.000	5,606	3,210	0	0	8,816	17	
M	D	12.000	43,749	706	0	(5,108)	39,347	18	
M	T	12.000	795	0	0	1,558	2,353	19	
P	D	12.000	0	5,967	0	0	5,967	20	
M	D	14.000	15,130	0	0	(499)	14,631	21	
M	T	14.000	378	0	0	(141)	237	22	
M	D	16.000	54,066	0	0	(303)	53,763	23	
M	T	16.000	2,050	0	0	821	2,871	24	
M	T	24.000	377	0	0	0	377	25	
Total Within Municipality			648,137	13,699	6,430	(3,372)	652,034		
M	D	6.000	0			590	590	26	
M	D	8.000	600	0	0	(450)	150	27	
M	D	12.000	290	0	0	3,550	3,840	28	
M	D	14.000	0			640	640	29	

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	16.000	2,808	0	0	(518)	2,290
Total Outside of Municipality			3,698	0	0	3,812	7,510
Total Utility			651,835	13,699	6,430	440	659,544

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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	2,301	0	44	0	2,257		1
L	1.000	1,827	0	2	0	1,825		2
M	1.000	3,926	144	0	0	4,070	85	3
M	1.250	41	1	0	0	42		4
L	1.250	18	0	1	0	17		5
L	1.500	12	0	2	0	10		6
P	1.500	1	0	0	0	1		7
M	1.500	139	1	0	0	140		8
L	2.000	21	0	3	0	18		9
M	2.000	142	3	0	0	145		10
M	3.000	1	0	0	0	1		11
M	4.000	61	0	1	0	60		12
M	6.000	56	1	0	0	57		13
M	8.000	57	2	0	0	59		14
M	10.000	19	0	0	0	19		15
M	12.000	2	1	0	0	3		16
Total Utility		8,624	153	53	0	8,724	85	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	9,303	340	311	98	9,430	1,014	1
1.000	342	42	4	25	405	38	2
1.500	104	3	0	7	114	3	3
2.000	108	8	0	2	118	40	4
3.000	5	0	0	3	8	2	5
4.000	40	0	3	0	37	22	6
6.000	4	0	0	0	4	0	7
8.000	0	1	0	0	1	0	8
Total:	9,906	394	318	135	10,117	1,119	

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	8,389	381	52	3	0	605	9,430	1
1.000	211	123	28	1	0	42	405	2
1.500	9	70	17	7	0	11	114	3
2.000	3	64	16	20	0	15	118	4
3.000	0	3	2	0	0	3	8	5
4.000	0	8	18	5	0	6	37	6
6.000	0	0	3	0	0	1	4	7
8.000	0	0	1	0	0	0	1	8
Total:	8,612	649	137	36	0	683	10,117	

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			10	15	1
Within Municipality	952	30	19	(10)	953	2
Total Fire Hydrants	957	30	19	0	968	
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: 950
 Number of distribution system valves end of year: 1,819
 Number of distribution valves operated during year: 910

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

Net Operating Income is negative because of the costs associated with the cleaning of the sludge lagoon basins and the new depreciation rates set by the PSC for 2000. These factors offset the increased revenue received from the rate increase approved and effective July 14, 2000.

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

This revenue is now being reported as Income from Nonutility Operations on schedule F2 because the sewer utility is not part of the water utility. Since the majority of sewer charges billed are based on water meter readings, the City has agreed to pay the Water Utility the PSC approved rate of return on meters, billing equipment and the meter van.

Water Operation & Maintenance Expenses (Page W-05)

Source of Supply Expenses: Maintenance expenses have doubled over 1999 due to the invasion of zebra mussels into both Lake Winnebago and the Fox River. At this time, quarterly inspections and maintenance of the water intakes are being conducted by divers. (Acct 613)

Water Treatment Expenses: Maintenance expenses increased significantly over 1999 due to the cleaning out of the three sludge lagoon basins. This event occurs every 9 to 10 years and was approximately 1/3 complete at the end of 2000. (Acct 652)

Customer Account Expenses: These expenses decreased from 1999 due to the retirements of Mr. Becklyn Hilliker and Mr. Terry MacPhetridge. New employee salaries were less and the expenses associated with the water quality report were reclassified to Administrative and General Expenses.

Administrative and General Expenses: These expenses increased from 1999 due to the reclassification of the water quality report expenses (Acct 930) and expenses incurred with an attempt to convert to a new billing system (Acct 923), the application of the utility for a rate increase (Acct 928), and the addition of a staff member for seven months of 2000 and an early retirement settlement with another employee (Acct 926).

Water Utility Plant in Service (Page W-08)

Acct 310: Correct rounding error from prior years.
Acct 332: Retirements \$214,364 reflects efforts by staff to identify equipment still carried on the books that had been retired or replaced in previous years and not written off. The majority of the equipment written off was originally purchased and recorded in 1958. This equipment was replaced in the 1970's or 80's and again this year.

Water Mains (Page W-17)

Adjustments in column g are primarily for reclassification purposes. Mains have been identified and reclassified as outside of the Municipality and/or for Transmission and not Distribution. The only exception to the reclassification is 4" mains where an adjustment was made for 440' not previously recorded.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

Services added during the year in excess of those retired were not financed by the utility, but accepted as contributions in aid of construction from the developers of the following subdivision extension projects; Mahler Farms and Whitetail Meadows. In addition, the City annexed some property from the Town of Neenah on Tullar Road and W Winneconne Avenue, west of US 41. The services to these properties were also contributed by the site developers. Copies of contractor invoices were obtained from each developer to record the value of these services.

Meters (Page W-19)

Adjustments were made to correct errors from prior years. The physical inventory was not performed until January 20, 2001. A shipment of meters was received around January 10, 2001. Although instructed not to count meters from this shipment, those meters may have been included and a compensating adjustment may need to be made in 2002.
