



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, 2002

**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:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: GEORGE SCHERCK

Title: WATER COMMISSION PRESIDENT

Office Address:

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

Telephone: (920) 751 - 4604

Fax Number: (920) 751 - 5282

E-mail Address: gscherck@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: AARON WORTHMAN

Title:

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

Telephone: (800) 362 - 7301

Fax Number:

E-mail Address: aworthman@virchowkrause.com

Date of most recent audit report: 3/20/2003

Period covered by most recent audit: CALENDAR YEAR 2002

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 KENNETH CLUSMAN
- MR MARK LANGE, COUNCIL REPRESENTATIVE
- MR MICHAEL MASON, SECRETARY
- HON GEORGE SCHERCK, MAYOR / PRESIDENT
- 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)	3,865,422	3,753,123	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,781,343	2,657,463	2
Depreciation Expense (403)	652,305	625,373	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	488,897	511,629	5
Total Operating Expenses	2,922,545	3,794,465	
Net Operating Income	942,877	(41,342)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	942,877	(41,342)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	931	97	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	93,775	100,819	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	94,706	100,916	
Total Income	1,037,583	59,574	
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	1,037,583	59,574	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	430,494	402,166	14
Amortization of Debt Discount and Expense (428)	19,571	39,415	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	7,232	10,678	17
Other Interest Expense (431)	525	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	457,822	452,259	
Net Income	579,761	(392,685)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,824,962	4,230,254	20
Balance Transferred from Income (433)	579,761	(392,685)	21
Miscellaneous Credits to Surplus (434)	10,189	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)	4,402,305	3,824,962	

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):		
NET INTEREST AND DIVIDEND INCOME	93,775	5
Total (Acct. 419):	93,775	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
UNRECORDED RECEIVABLE FOR SERVICE FEES TRANSFERRED TO 2000 REAL ESTA1	10,189	9
Total (Acct. 434):	10,189	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
DIVIDEND ON INITIAL INVESTMENT	12,607	12
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)	12,777				12,777	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	11,188				11,188	2
Payroll	658				658	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	11,846	0	0	0	11,846	
Net income (or loss)	931	0	0	0	931	

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	3,865,422	0	0	0	3,865,422	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	25,341				25,341	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	3,840,081	0	0	0	3,840,081		

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	675,881	103,146	779,027	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	658		658	6
Other nonutility expenses			0	7
Water utility plant accounts	43,656	13,971	57,627	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	117,117	(117,117)	0	18
All other accounts			0	19
Total Payroll	837,312	0	837,312	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	26,390,462	24,423,238	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,526,881	5,030,264	2
Net Utility Plant	20,863,581	19,392,974	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	20,863,581	19,392,974	
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)	969,278	807,241	8
Special Funds (125-128)	621,084	475,761	9
Total Other Property and Investments	1,650,745	1,343,385	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	215,847	23,430	10
Special Deposits (132-134)	4,560	3,085	11
Working Funds (135)	200	200	12
Temporary Cash Investments (136)	1,054,347	198,696	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	441,948	473,672	15
Other Accounts Receivable (143)	131,540	74,797	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	137,135	191,390	18
Materials and Supplies (151-163)	30,273	48,446	19
Prepayments (165)	330	509	20
Interest and Dividends Receivable (171)	2,231	25,232	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)	250	6,700	23
Total Current and Accrued Assets	2,018,661	1,046,157	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	189,330	147,238	24
Other Deferred Debits (182-186)	177,314	66,435	25
Total Deferred Debits	366,644	213,673	
Total Assets and Other Debits	24,899,631	21,996,189	

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)	4,402,305	3,824,962	28
Total Proprietary Capital	4,822,542	4,245,199	
LONG-TERM DEBT			
Bonds (221-222)	9,435,000	7,365,000	29
Advances from Municipality (223)	156,963	230,737	30
Other Long-Term Debt (224)	227,301	277,639	31
Total Long-Term Debt	9,819,264	7,873,376	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	50,261	545,978	33
Payables to Municipality (233)	229,816	388,782	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	445,816	467,117	36
Interest Accrued (237)	38,470	31,682	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)	10,325	7,225	41
Total Current and Accrued Liabilities	774,688	1,440,784	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	146,124	0	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	146,124	0	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)	153,485	134,489	47
Miscellaneous Operating Reserves (265)		0	48
Total Operating Reserves	153,485	134,489	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	9,183,528	8,302,341	49
Total Liabilities and Other Credits	24,899,631	21,996,189	

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)	26,158,068	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)	232,394				7
Total Utility Plant	26,390,462	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	5,526,881	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	5,526,881	0	0	0	
Net Utility Plant	20,863,581	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	5,030,264				5,030,264	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	652,305				652,305	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
Unregulated Sewer	52,245				52,245	9
Salvage	22,997				22,997	10
Other credits (specify):						11
Transportation Clearing	20,564				20,564	12
Total credits	748,111	0	0	0	748,111	13
Debits during year						14
Book cost of plant retired	242,519				242,519	15
Cost of removal	8,975				8,975	16
Other debits (specify):						17
					0	18
Total debits	251,494	0	0	0	251,494	19
Balance End of Year	5,526,881	0	0	0	5,526,881	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
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	30,273	48,446
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	30,273	48,446

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)				
05/01/02, 20 YEAR REVENUE BOND, \$2,430,000	56,519	1830	54,690	1
08/01/00, 17 YEAR REVENUE BOND, \$1,365,000	26,354	1656	24,698	2
09/01/01, 13 YEAR ADVANCED REFUNDING BOND, \$1,940,000	54,690	4234	50,456	3
4/1/95, 20 YEAR REVENUE BOND, \$2,500,000	4,929	2572	2,358	4
4/1/96, 20 YEAR REVENUE BOND, \$2,500,000	31,875	2290	29,584	5
5/1/98, 20 YEAR REVENUE BOND, \$2,115,000	29,390	1846	27,544	6
Total			189,330	
Unamortized premium on debt (251)				
NONE				7
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)	
1995 REVENUE BOND	04/01/1995	12/01/2003	5.61%	110,000	1
1996 REVENUE BOND	04/01/1996	12/01/2015	5.13%	1,940,000	2
1998 REVENUE BOND	05/01/1998	12/01/2017	4.85%	1,805,000	3
2000 REVENUE BOND	08/01/2000	12/01/2017	5.42%	1,265,000	4
2001 ADVANCE REFUNDING 1995 BOND	09/01/2001	12/01/2014	4.19%	1,885,000	5
2002 REVENUE BOND	05/01/2002	12/01/2021	4.72%	2,430,000	6
Total Bonds (Account 221):				9,435,000	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 9,435,000

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%	156,963	1
Total for Account 223				156,963	
Other Long-Term Debt (224)					
CAPITAL LEASE WITH WISCONSIN ELECTRIC	02/01/1997	01/01/2007	3.93%	227,301	2
Total for Account 224				227,301	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	467,117	1
Accruals:		
Charged water department expense	445,816	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>445,816</u>	
Taxes paid during year:		
County, state and local taxes	467,117	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>467,117</u>	
Balance end of year	<u><u>445,816</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1995 REVENUE BOND	1,008	11,602	12,094	516	1
2000 REVENUE BOND	5,807	69,474	69,687	5,594	2
1996 REVENUE BOND	8,687	103,821	104,249	8,259	3
2001 ADVANCE REFUNDING BOND	6,300	75,550	75,598	6,252	4
1998 REVENUE BOND	7,505	89,773	90,057	7,221	5
2002 REVENUE BOND		70,276	61,267	9,009	6
Subtotal	29,307	420,496	412,952	36,851	
Advances from Municipality (223)					
NONE	0			0	7
1998 REFUNDING NOTE	2,375	7,232	7,988	1,619	8
Subtotal	2,375	7,232	7,988	1,619	
Other Long-Term Debt (224)					
CAPITAL LEASE WITH WISCONSIN ELECTRIC	0	9,998	9,998	0	9
Subtotal	0	9,998	9,998	0	
Notes Payable (231)					
NONE	0	525	525	0	10
Subtotal	0	525	525	0	
Total	31,682	438,251	431,463	38,470	

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	8,302,341	0	0	0	0	8,302,341	1
Add credits during year:							
For Services	101,699					101,699	2
For Mains	689,073					689,073	3
Other (specify):							
METERS	12,987					12,987	4
HYDRANTS	77,428					77,428	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	9,183,528	0	0	0	0	9,183,528	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

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):		
2002 REVENUE BOND RESERVE	157,465	2
1995 - 2001 REVENUE & ADVANCED REFUNDING BOND RESERVE	811,813	3
Total (Acct. 124):	969,278	
Sinking Funds (125):		
NONE		4
Total (Acct. 125):	0	
Depreciation Fund (126):		
1995 REVENUE BOND	212,974	5
1996 REVENUE BOND	182,940	6
1998 REVENUE BOND	119,339	7
2000 REVENUE BOND	59,752	8
2001 ADVANCED REFUNDING BOND	30,000	9
2002 REVENUE BOND	16,079	10
Total (Acct. 126):	621,084	
Other Special Funds (128):		
NONE		11
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		12
Total (Acct. 132):	0	
Other Special Deposits (134):		
DEPOSITS ON CHEMICAL CONTAINERS	4,560	13
Total (Acct. 134):	4,560	
Notes Receivable (141):		
NONE		14
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	441,948	15
Electric		16
Sewer (Regulated)		17
Other (specify):		
NONE		18
Total (Acct. 142):	441,948	

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)	60,219	19
Merchandising, jobbing and contract work	71,321	20
Other (specify):		
NONE		21
Total (Acct. 143):	131,540	
Receivables from Municipality (145):		
PAST DUE SERVICE FEES TRANSFERRED TO REAL ESTATE TAXES	100,566	22
PUBLIC AUTHORITY RECEIVABLES	9,176	23
SEWER FUND SHARE OF EXPENSES FOR READING METERS & BILLING CUSTOMERS	27,393	24
Total (Acct. 145):	137,135	
Prepayments (165):		
CONTRACTED SERVICES/SUBSCRIPTONS	330	25
Total (Acct. 165):	330	
Extraordinary Property Losses (182):		
NONE		26
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
FEASIBILITY STUDY - JOINT TREATMENT PLANT WITH MENASHA	10,000	27
ENGINEERING/DESIGN WORK FOR WATER TOWER	29,475	28
PREENGINEERING STUDY OF MODIFICATIONS TO WATER TREATMENT PLANT	76,468	29
Total (Acct. 183):	115,943	
Clearing Accounts (184):		
ENGINEERING COSTS FOR 2003 WATERMAIN REPLACEMENT PROJECT	79	30
Total (Acct. 184):	79	
Temporary Facilities (185):		
NONE		31
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
LOSS ON ADVANCED REFUNDING OF 1995 REVENUE BONDS	61,292	32
Total (Acct. 186):	61,292	
Payables to Municipality (233):		
SEWER SERVICE FEES	106,685	33
SEWER LATE PAYMENT & RETURNED CHECK FEES	2,113	34
WATERWATER & WASTEWATER MONITORING FEES	60,219	35
PAYROLL	29,281	36
MISCELLANEOUS OPERATING EXPENSES	18,911	37

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)	
<hr/>		
Payables to Municipality (233):		
CITY'S ANNUAL DIVIDEND	12,607	38
Total (Acct. 233):	229,816	
<hr/>		
Other Deferred Credits (253):		
NONE		39
Total (Acct. 253):		0
<hr/>		

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	25,271,913	0	0	0	25,271,913	1
Materials and Supplies	39,359	0	0	0	39,359	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	5,278,572	0	0	0	5,278,572	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,742,934	0	0	0	8,742,934	6
Other (specify):						
NONE					0	7
Average Net Rate Base	11,289,766	0	0	0	11,289,766	
Net Operating Income	942,877	0	0	0	942,877	8
Net Operating Income as a percent of Average Net Rate Base						
	8.35%	N/A	N/A	N/A	8.35%	

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	4,113,633	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,533,870	
Net Income		
Net Income	579,761	5
 Percent Return on Proprietary Capital	 12.79%	

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

Balance Sheet (Page F-06)

Line 43 - Account 252 - The amount recorded in this account reflects an agreement between the utility and the developer of the Jones Farm subdivision whereby these funds will be paid to the developer on an agreed upon schedule as property is assessed for utility improvements.

Interest Accrued (Acct. 237) (Page F-17)

Interest was accrued and paid on a security deposit received in January 2003 from American Tissue Mills - Neenah. The security deposit was returned after the company was sold and all utility service fees paid.

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

Line 30 - Account 186 - Unfortunately, the utility was not aware that PSC authorization was required to amortize this loss. Please send the necessary applicaton or forms.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Susan:

I have reviewed the information that I received October 28th from you regarding the balance reported in the 2002 PSC report for Account 186, described as Loss on Advance Refunding of 1995 Revenue Bonds in the amount of \$61,292, resulting from the refunding bond issue of September 1, 2001.

Based upon the information provided, it appears that this expense should have either been written off during 2001 to Account 435, Miscellaneous Debits to Surplus; or have also been included in the amount recorded for this Issue in Account 181, Unamortized Debt Discount and Expense. The utility should adjust during 2003 the remaining balance in Account 186 and report this item in either Account 435 or Account 181 in the 2003 PSC Report

Should you further questions regarding this matter, please contact me.

Bruce Manthey

Audit Manager

Division of Water, Compliance

and Consumer Affairs

608.266.5528

bruce.manthey@psc.state.wi.us

email response received 10/22/03:

Dear Ms. Engelke:

I apologize for the delay in response to your questions. This is tax season and with only two staff members, we could not address your questions as quickly as we would like. The numbered answers below relate to your numbered questions.

1. Attached is a spreadsheet with the repayment schedule for all of the Utility's debt issues. We are also creating an amortization schedule, which should be available on Friday of this week. Also available on Friday will be the "loss on advanced refunding".

(See attached file: Revenue Bond Payment Schedules.xls)

2. So noted.

FINANCIAL SECTION FOOTNOTES

3. Customer Accounts Expenses increased because of a bad debt expense that was written off related to the American tissue Mills bankruptcy. Water Treatment expenses decreased because we did not clean a sludge lagoon in 2002.

4. So noted. We failed to make the correction to the 2001 report, and then used the 2001 report as a guide for the 2002 report. We have corrected the 2002 report, so this should not happen on the 2003 report.

5. The rate change will be implemented as of January 1, 2003.

If you have specific additional questions, please contact Susan Zabel at 886-6181.

Larry Wettering, P.E., Director
Neenah Water Department
Phone: 920-751-4622
Fax: 920-751-4933
e-mail: lwettering@ci.neenah.wi.us

9/15/03 email:

Dear Mr. Wettering:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. A deferred debit was reported in Account 186 with the description of "LOSS ON ADVANCED REFUNDING OF 1995 REVENUE BONDS".

The proper account for expenses associated with a redemption (refinancing) should be reported in account 181, Unamortized Debt Discount and Expense. In addition, the provisions of the Uniform System of Accounts for Municipal Water Utilities on pages 45 and 46 should be followed. When amortizing expenses relating to a refunded issue, E. (2) applies. Expenses must be amortized over a period not longer than that in which the saving in the net annual interest and amortization charges equals the remainder of charges to be amortized.

Please provide the information as requested below which will be the basis for PSC staff determination of the adjustment that should be recorded:

- A. For the 1995 issue please provide for the portion of the issue refunded:
 - 1. A schedule showing the showing annual principal and interest that would had been due annually
 - 2. A amortization schedule of the annual debt discount and issue expense
- B. For the 9/01/01 refunding issue:
 - A schedule showing the showing annual principal and interest payments
- C. Detail for calculating the "loss on advance refunding" that was recorded and the amortization recorded in 2001, 2002 and to date in 2003.

~~Should you have questions regarding the requested information please~~

FINANCIAL SECTION FOOTNOTES

Should you have questions regarding the requested information, please contact Bruce Manthey at (608) 266-5528.

2. A footnote to Page F-19, indicates that the utility was not aware PSC approval was necessary to amortize the amount reported in Account 186 and requested the necessary application or forms to do so. In the future, please do not include questions or requests in the footnotes to the annual report. The Commission should be contacted directly. It sometimes is months before footnotes are reviewed.

3. On Page W-5, Customer Accounts Expenses increased and Water Treatment Expenses decreased over \$10,000 and 15% without explanation. Please furnish a brief explanation.

4. On Page F-8, \$46,703 is reported as accruals charged other accounts. The text box indicates it is unregulated sewer. If this amount is for sewer's share of water meter depreciation, it is more appropriately reported on line 6, depreciation expense on meters charged to sewer. Please follow this procedure in the future, or otherwise explain the other expense. This matter was brought to your attention in 2001 also.

5. The balance in accumulated depreciation for Account 348, Hydrants, as of December 31, 2002, is only \$17,687, compared to the related plant investment of \$913,776. There is a depreciation reserve deficiency in this account of approximately \$100,000, and with the level of retirements and cost of removal presently being experienced for hydrants, the depreciation reserve for this account could be negative by the end of 2003. In the analytical review for the 2001 annual report, staff recommended that the present 1.43 percent depreciation rate be replaced with the benchmark rate for Account 348 of 2.2 percent, to be effective January 1, 2003. Please indicate whether the utility will adopt the 2.2 percent depreciation rate for Account 348. If not, what is the utility's proposal for addressing the depreciation reserve deficiency for hydrants.

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

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	3,679,358	1
Total Sales of Water	3,679,358	
Other Operating Revenues		
Forfeited Discounts (470)	24,529	2
Miscellaneous Service Revenues (471)	12,598	3
Rents from Water Property (472)	96,596	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	52,341	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	186,064	
Total Operating Revenues	3,865,422	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	15,070	8
Pumping Expenses (620-633)	216,483	9
Water Treatment Expenses (640-652)	743,214	10
Transmission and Distribution Expenses (660-678)	355,872	11
Customer Accounts Expenses (901-905)	121,750	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	328,954	14
Total Operation and Maintenance Expenses	1,781,343	
Other Operating Expenses		
Depreciation Expense (403)	652,305	15
Amortization Expense (404-407)		16
Taxes (408)	488,897	17
Total Other Operating Expenses	1,141,202	
Total Operating Expenses	2,922,545	
NET OPERATING INCOME	942,877	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	18	165	876	1
Commercial	8	1,560	5,963	2
Industrial				3
Total Unmetered Sales to General Customers (460)	26	1,725	6,839	
Metered Sales to General Customers (461)				
Residential	8,786	493,305	1,428,513	4
Commercial	667	186,433	402,686	5
Industrial	145	708,523	1,167,072	6
Total Metered Sales to General Customers (461)	9,598	1,388,261	2,998,271	
Private Fire Protection Service (462)	121		78,249	7
Public Fire Protection Service (463)	9,636		546,729	8
Other Sales to Public Authorities (464)	38	21,557	49,270	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	19,419	1,411,543	3,679,358	

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 or Fd-1)	546,729	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)	546,729	
Forfeited Discounts (470):		
Customer late payment charges	24,529	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	24,529	
Miscellaneous Service Revenues (471):		
REVENUE FOR READING AND BILLING EXEMPT METER USAGE	4,017	7
RECONNECT & VALVE OFF/ON SERVICE FEES	2,775	8
HYDRANT METER CONNECTION SERVICE FEES	1,785	9
AFTER HOURS CALL IN AND OTHER LABOR REVENUE	4,021	10
Total Miscellaneous Service Revenues (471)	12,598	
Rents from Water Property (472):		
TOWER SPACE LEASED TO CELLULAR PHONE COMPANIES	95,300	11
HYDRANT RENTAL AGREEMENT - TOWN OF NEENAH & TOWN OF CLAYTON/WINCHESTER	1,296	12
Total Rents from Water Property (472)	96,596	
Interdepartmental Rents (473):		
NONE		13
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	50,729	14
Other (specify): RETURNED CHECK PROCESSING FEES	180	15
SCRAP MATERIALS	1,432	16
Total Other Water Revenues (474)	52,341	
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)	670	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)	677	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)	13,723	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	15,070	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	15,982	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	117,656	17
Pumping Labor and Expenses (624)	61,225	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	2,017	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	16,279	22
Maintenance of Structures and Improvements (631)	406	23
Maintenance of Power Production Equipment (632)	2,060	24
Maintenance of Pumping Equipment (633)	858	25
Total Pumping Expenses	216,483	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	41,789	26
Chemicals (641)	201,849	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)	254,944	28
Miscellaneous Expenses (643)	25,078	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	42,987	31
Maintenance of Structures and Improvements (651)	28,132	32
Maintenance of Water Treatment Equipment (652)	148,435	33
Total Water Treatment Expenses	743,214	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	26,618	34
Storage Facilities Expenses (661)	6,803	35
Transmission and Distribution Lines Expenses (662)	56,065	36
Meter Expenses (663)	23,416	37
Customer Installations Expenses (664)	0	38
Miscellaneous Expenses (665)	14,824	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	24,276	41
Maintenance of Structures and Improvements (671)	1,407	42
Maintenance of Distribution Reservoirs and Standpipes (672)	2,035	43
Maintenance of Transmission and Distribution Mains (673)	163,137	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	24,058	46
Maintenance of Meters (676)	1,054	47
Maintenance of Hydrants (677)	12,103	48
Maintenance of Miscellaneous Plant (678)	76	49
Total Transmission and Distribution Expenses	355,872	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	11,804	50
Meter Reading Labor (902)	12,686	51
Customer Records and Collection Expenses (903)	71,919	52
Uncollectible Accounts (904)	25,341	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	121,750	
 SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	25,963	56
Office Supplies and Expenses (921)	9,485	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	25,466	59
Property Insurance (924)	13,949	60
Injuries and Damages (925)	10,916	61
Employee Pensions and Benefits (926)	224,091	62
Regulatory Commission Expenses (928)	473	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	16,870	65
Rents (931)	0	66
Maintenance of General Plant (932)	1,741	67
Total Administrative and General Expenses	328,954	
 Total Operation and Maintenance Expenses	 1,781,343	

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		445,816	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		15,431	2
Net property tax equivalent		430,385	
Social Security		52,855	3
PSC Remainder Assessment		5,657	4
Other (specify): NONE			5
Total tax expense		488,897	

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		0.222840				3
County tax rate	mills		6.075310				4
Local tax rate	mills		9.399450				5
School tax rate	mills		10.485240				6
Voc. school tax rate	mills		2.089220				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.272060				10
Less: state credit	mills		1.535670				11
Net tax rate	mills		26.736390				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.399450				14
Combined School Tax Rate	mills		12.574460				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.973910				17
Total Tax Rate	mills		28.272060				18
Ratio of Local and School Tax to Total	dec.		0.777231				19
Total tax net of state credit	mills		26.736390				20
Net Local and School Tax Rate	mills		20.780340				21
Utility Plant, Jan. 1	\$	24,423,238	24,423,238				22
Materials & Supplies	\$	48,446	48,446				23
Subtotal	\$	24,471,684	24,471,684				24
Less: Plant Outside Limits	\$	565,479	565,479				25
Taxable Assets	\$	23,906,205	23,906,205				26
Assessment Ratio	dec.		0.897413				27
Assessed Value	\$	21,453,739	21,453,739				28
Net Local & School Rate	mills		20.780340				29
Tax Equiv. Computed for Current Year	\$	445,816	445,816				30
Tax Equivalent per 1994 PSC Report	\$	314,207					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	445,816					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)	23,941		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	154,919	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	600	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	649,852	3,537	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	4,137	
WATER TREATMENT PLANT			
Land and Land Rights (330)	37,856		21
Structures and Improvements (331)	1,462,974		22
Water Treatment Equipment (332)	4,382,375	28,143	23
Total Water Treatment Plant	5,883,205	28,143	
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)			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	0	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)			112,228	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			653,389	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	940,960	
WATER TREATMENT PLANT				
Land and Land Rights (330)			37,856	21
Structures and Improvements (331)			1,462,974	22
Water Treatment Equipment (332)	27,864		4,382,654	23
Total Water Treatment Plant	27,864	0	5,883,484	
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)	11,575,439	1,399,566	27
Fire Mains (344)	0		28
Services (345)	1,437,557	183,827	29
Meters (346)	1,547,474	127,529	30
Hydrants (348)	775,787	165,281	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	16,534,732	1,876,203	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	89,519		34
Office Furniture and Equipment (391)	4,440		35
Computer Equipment (391.1)	90,757	3,866	36
Transportation Equipment (392)	158,365	100,060	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	57,007	2,420	39
Laboratory Equipment (395)	25,605		40
Power Operated Equipment (396)	63,279		41
Communication Equipment (397)	77,172		42
SCADA Equipment (397.1)	309,935		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	876,079	106,346	
Total utility plant in service directly assignable	24,385,758	2,014,829	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	24,385,758	2,014,829	

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)	70,812		12,904,193 27
Fire Mains (344)			0 28
Services (345)	7,795		1,613,589 29
Meters (346)	49,609		1,625,394 30
Hydrants (348)	27,292		913,776 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	155,508	0	18,255,427
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			89,519 34
Office Furniture and Equipment (391)			4,440 35
Computer Equipment (391.1)	1,821		92,802 36
Transportation Equipment (392)	55,531	(5,726)	197,168 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	1,795	5,726	63,358 39
Laboratory Equipment (395)			25,605 40
Power Operated Equipment (396)			63,279 41
Communication Equipment (397)			77,172 42
SCADA Equipment (397.1)			309,935 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	59,147	0	923,278
Total utility plant in service directly assignable	242,519	0	26,158,068
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	242,519	0	26,158,068

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)	103,996	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	103,996		2,187	
PUMPING PLANT				
Structures and Improvements (321)	32,067	2.33%	3,153	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	33,553	4.42%	4,947	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	237,925	4.42%	28,801	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	311,045		36,901	
WATER TREATMENT PLANT				
Structures and Improvements (331)	576,403	3.47%	60,765	16
Water Treatment Equipment (332)	1,641,192	3.73%	162,267	17
Total Water Treatment Plant	2,217,595		223,032	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	406,715	2.76%	33,078	19
Transmission and Distribution Mains (343)	829,180	1.25%	207,998	20
Fire Mains (344)	0			21
Services (345)	276,919	2.00%	30,512	22
Meters (346)	315,317	5.00%	88,922	23
Hydrants (348)	41,873	1.43%	12,081	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,870,004		372,591	

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					106,183	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	106,183	
321					35,220	8
322					0	9
323					38,500	10
324					0	11
325					266,726	12
326					0	13
327					0	14
328					7,500	15
	0	0	0	0	347,946	
331					637,168	16
332	27,864		2,517		1,778,112	17
	27,864	0	2,517	0	2,415,280	
341					0	18
342					439,793	19
343	70,812				966,366	20
344					0	21
345	7,795				299,636	22
346	49,609		2,470		357,100	23
348	27,292	8,975			17,687	24
349					0	25
	155,508	8,975	2,470	0	2,080,582	

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)	59,101	2.91%	2,605	26
Office Furniture and Equipment (391)	2,517	5.88%	261	27
Computer Equipment (391.1)	33,841	25.00%	22,945	28
Transportation Equipment (392)	89,883	10.56%	18,772	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	26,500	6.25%	3,761	31
Laboratory Equipment (395)	12,208	9.09%	2,328	32
Power Operated Equipment (396)	31,450	6.07%	3,841	33
Communication Equipment (397)	23,721	10.00%	7,717	34
SCADA Equipment (397.1)	248,403	9.09%	28,173	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	527,624		90,403	
Total accum. prov. directly assignable	5,030,264		725,114	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 5,030,264		 725,114	

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					61,706	26
391			5		2,783	27
391.1	1,821				54,965	28
392	55,531		18,000		71,124	29
393					0	30
394	1,795				28,466	31
395			5		14,541	32
396					35,291	33
397					31,438	34
397.1					276,576	35
398					0	36
399					0	37
	59,147	0	18,010	0	576,890	
	242,519	8,975	22,997	0	5,526,881	
					0	38
	242,519	8,975	22,997	0	5,526,881	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January		129,619		129,619	1
February		111,916		111,916	2
March		122,339		122,339	3
April		120,051		120,051	4
May		130,741		130,741	5
June		144,825		144,825	6
July		184,043		184,043	7
August		166,105		166,105	8
September		148,982		148,982	9
October		134,163		134,163	10
November		122,642		122,642	11
December		121,188		121,188	12
Total annual pumpage	0	1,636,614	0	1,636,614	
Less: Water sold				1,411,543	13
Volume pumped but not sold				225,071	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				135,199	16
Volume related to equipment/system malfunction				10,000	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				145,199	19
Volume pumped but unaccounted for				79,872	20
Percent of water lost				5%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				7,765	23
Date of maximum: 7/16/2002					24
Cause of maximum:					25
Dry, Hot Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,918	26
Date of minimum: 3/31/2002					27
Total KWH used for pumping for the year				1,906,299	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

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

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 (actual)	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.)	9.0000			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 (actual)	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	395	0	362	0	33	1	
M	D	1.000	958	0	0	0	958	2	
L	D	1.250	43	0	0	0	43	3	
M	D	1.250	169	0	91	0	78	4	
L	D	1.500	411	0	87	0	324	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	2,179	0	0	0	2,179	8	
M	D	3.000	210	0	0	0	210	9	
M	D	4.000	10,481	0	0	0	10,481	10	
P	D	4.000	144	0	0	0	144	11	
M	D	6.000	294,381	56	5,467	0	288,970	12	
P	D	6.000	8,304	30	0	0	8,334	13	
M	D	8.000	56,526	2,959	170	0	59,315	14	
P	D	8.000	27,841	8,956	0	0	36,797	15	
M	D	10.000	112,937	0	440	0	112,497	16	
P	D	10.000	10,097	56	0	0	10,153	17	
M	D	12.000	39,347	0	0	0	39,347	18	
M	T	12.000	2,353	0	0	0	2,353	19	
P	D	12.000	12,039	1,260	0	0	13,299	20	
M	D	14.000	14,631	0	0	(500)	14,131	21	
M	T	14.000	237	0	0	500	737	22	
M	D	16.000	53,763	2,838	0	0	56,601	23	
M	T	16.000	2,871	5,000	0	0	7,871	24	
P	T	16.000	0	474			474	25	
M	T	20.000	0	393			393	26	
M	T	24.000	377	0	0	0	377	27	
Total Within Municipality			651,879	22,022	6,617	0	667,284		
M	D	6.000	590	0	0	0	590	28	
M	D	8.000	150	0	150	0	0	29	
P	D	8.000	0	51			51	30	
P	D	10.000	0	465			465	31	

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	12.000	3,840	0	0	0	3,840
M	D	14.000	640	0	0	0	640
M	D	16.000	2,290	3,030	0	0	5,320
P	T	16.000	0	604			604
Total Outside of Municipality			7,510	4,150	150	0	11,510
Total Utility			659,389	26,172	6,767	0	678,794

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)	
L	0.750	2,243	0	95	0	2,148		1
M	1.000	4,230	178	1	0	4,407		2
L	1.000	1,641	0	9	0	1,632		3
L	1.250	17	0	0	0	17		4
M	1.250	42	0	0	0	42		5
P	1.500	1	0	0	0	1		6
L	1.500	9	0	1	0	8		7
M	1.500	144	6	1	0	149		8
L	2.000	12	0	1	0	11		9
M	2.000	155	19	2	0	172		10
M	3.000	1	0	0	0	1		11
M	4.000	59	1	2	0	58		12
M	6.000	54	0	2	0	52		13
M	8.000	59	1	0	0	60		14
M	10.000	19	1	0	0	20		15
M	12.000	3	0	0	0	3		16
Total Utility		8,689	206	114	0	8,781	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).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	9,110	200	63	0	9,247	493	1
1.000	458	50	14	0	494	87	2
1.500	118	20	15	0	123	44	3
2.000	129	8	21	0	116	46	4
3.000	8	0	0	0	8	4	5
4.000	40	1	0	0	41	41	6
6.000	4	0	0	0	4	3	7
8.000	1	0	0	0	1	1	8
Total:	9,868	279	113	0	10,034	719	

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	8,550	394	55	4	0	244	9,247	1
1.000	300	129	33	1	0	31	494	2
1.500	9	77	18	6	0	13	123	3
2.000	3	68	18	22	0	5	116	4
3.000	0	4	3	0	0	1	8	5
4.000	0	8	21	5	0	7	41	6
6.000	0	0	3	0	0	1	4	7
8.000	0	0	1	0	0	0	1	8
Total:	8,862	680	152	38	0	302	10,034	

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	15	6			21	1
Within Municipality	953	71	29		995	2
Total Fire Hydrants	968	77	29	0	1,016	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year: 996
 Number of distribution system valves end of year: 1,951
 Number of distribution valves operated during year: 976

WATER OPERATING SECTION FOOTNOTES

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

The Plant Outside Limits amount is now based on actual costs as opposed to estimated costs reported in prior years.

Water Utility Plant in Service (Page W-08)

Line 37 - Account 392 - Two vehicles were replaced and a new vehicle purchased during the year. The utility dump truck (\$60,064) and the meter van (21,061) were replaced. A new pickup truck was purchased (18,935). The adjustment entry reclassifies a lawn mower and trailer purchased in 2001 to Account 394.

Line 39 - Account 394 - This entry reclassifies a lawn mower and trailer purchased in 2001 from Account 392.

Water Mains (Page W-17)

Additions were financed through the revenue bond and assessments to property owners based on front footage.

Water Services (Page W-18)

Additions are not financed by the utility. Private contractors install service lines at the property owners expense. The property owner owns the service line from the water main to the meter. The utility is responsible for maintenance and replacement of the service line from the main to the curb stop. The property owner is responsible for all other maintenance and replacement.

Meters (Page W-19)

The 1.5" and 2" residential meters are installed in waterfront estates located on the Fox River and Lake Winnebago. The residences are owned by executives and heirs to Kimberly Clark, Banta Corp., Bergstrom Enterprises, Menasha Corporation and other professional and influential citizens.
