



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, 2001

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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: KENNETH HARWOOD

Title: MAYOR

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: 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: AARON WORTHMAN

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

10 TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: aworthman@virchowkrause.com

Date of most recent audit report: 3/21/2002

Period covered by most recent audit: YEAR ENDING, DECEMBER 31, 2001

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 THOMAS MARTIN, COUNCIL REPRESENTATIVE

MR MICHAEL MASON, SECRETARY

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: [REDACTED]

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)	3,753,123	3,283,992	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,657,463	2,219,599	2
Depreciation Expense (403)	625,373	606,285	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	511,629	487,024	5
Total Operating Expenses	3,794,465	3,312,908	
Net Operating Income	(41,342)	(28,916)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(41,342)	(28,916)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	97	948	7
Income from Nonutility Operations (417)	0	46,147	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	100,819	136,896	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	100,916	183,991	
Total Income	59,574	155,075	
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	59,574	155,075	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	402,166	375,817	14
Amortization of Debt Discount and Expense (428)	39,415	7,404	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	10,678	14,131	17
Other Interest Expense (431)	0	216	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	452,259	397,568	
Net Income	(392,685)	(242,493)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,230,254	4,485,154	20
Balance Transferred from Income (433)	(392,685)	(242,493)	21
Miscellaneous Credits to Surplus (434)	0	200	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)	3,824,962	4,230,254	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
LGIP INVESTMENTS	40,246	5
OTHER INVESTMENTS	60,573	6
Total (Acct. 419):	100,819	
Miscellaneous Nonoperating Income (421):		
NONE	0	7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
ANNUAL DIVIDEND ON CAPITAL 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)	8,635				8,635	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	8,273				8,273	2
Payroll	265				265	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	8,538	0	0	0	8,538	
Net income (or loss)	97	0	0	0	97	

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	3,753,123	0	0	0	3,753,123	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	3,753,123	0	0	0	3,753,123	

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	674,475	106,669	781,144	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	265		265	6
Other nonutility expenses			0	7
Water utility plant accounts	25,099	7,698	32,797	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	114,367	(114,367)	0	18
All other accounts			0	19
Total Payroll	814,206	0	814,206	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	24,423,238	23,801,622	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,030,264	4,651,064	2
Net Utility Plant	19,392,974	19,150,558	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	19,392,974	19,150,558	
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)	807,241	776,264	8
Special Funds (125-128)	475,761	355,242	9
Total Other Property and Investments	1,343,385	1,191,889	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	23,430	13,553	10
Special Deposits (132-134)	3,085	3,060	11
Working Funds (135)	200	200	12
Temporary Cash Investments (136)	198,696	805,106	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	473,672	733,050	15
Other Accounts Receivable (143)	74,797	89,389	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	191,390	150,140	18
Materials and Supplies (151-163)	48,446	35,140	19
Prepayments (165)	509	452	20
Interest and Dividends Receivable (171)	25,232	25,232	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)	6,700	6,925	23
Total Current and Accrued Assets	1,046,157	1,862,247	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	147,238	129,203	24
Other Deferred Debits (182-186)	66,435	0	25
Total Deferred Debits	213,673	129,203	
Total Assets and Other Debits	21,996,189	22,333,897	

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	0	27
Unappropriated Earned Surplus (216)	3,824,962	4,230,254	28
Total Proprietary Capital	4,245,199	4,650,491	
LONG-TERM DEBT			
Bonds (221-222)	7,365,000	7,565,000	29
Advances from Municipality (223)	230,737	300,015	30
Other Long-Term Debt (224)	277,639	326,042	31
Total Long-Term Debt	7,873,376	8,191,057	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	545,978	283,853	33
Payables to Municipality (233)	388,782	336,943	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	467,117	440,903	36
Interest Accrued (237)	31,682	35,685	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	7,225	5,375	41
Total Current and Accrued Liabilities	1,440,784	1,102,759	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	134,489	140,214	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	134,489	140,214	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	8,302,341	8,249,376	49
Total Liabilities and Other Credits	21,996,189	22,333,897	

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)	24,385,758	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)	37,480				7
Total Utility Plant	24,423,238	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	5,030,264	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	5,030,264	0	0	0	
Net Utility Plant	19,392,974	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	4,651,064				4,651,064	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	625,373				625,373	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
Unregulated Sewer	46,703				46,703	9
Salvage	1,702				1,702	10
Other credits (specify):						11
Transportation Clearing	19,626				19,626	12
Total credits	693,404	0	0	0	693,404	13
Debits during year						14
Book cost of plant retired	288,349				288,349	15
Cost of removal	25,855				25,855	16
Other debits (specify):						17
					0	18
Total debits	314,204	0	0	0	314,204	19
Balance End of Year	5,030,264	0	0	0	5,030,264	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)	48,446	35,140 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	48,446	35,140

**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	28,010	1656	26,354	1
09/01/01, 13 YEAR ADVANCED REFUNDING BOND, \$1,940,000	55,736	1046	54,690	2
4/1/95, 20 YEAR REVENUE BOND, \$2,500,000	35,791	30862	4,929	3
4/1/96, 20 YEAR REVENUE BOND, \$2,500,000	34,165	2290	31,875	4
5/1/98, 20 YEAR REVENUE BOND, \$2,115,000	31,236	1846	29,390	5
Total			147,238	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	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	12/01/2003	5.61%	215,000	1
96 REVENUE BOND	04/01/1996	12/01/2015	5.13%	2,045,000	2
98 REVENUE BOND	05/01/1998	12/01/2017	4.85%	1,885,000	3
2000 REVENUE BOND	08/01/2000	12/01/2017	5.42%	1,315,000	4
2001 ADVANCE REFUNDING BOND	09/01/2001	12/01/2014	4.19%	1,905,000	5
Total Bonds (Account 221):				7,365,000	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 7,365,000

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%	0	2
Total for Account 223				230,737	
Other Long-Term Debt (224)					
CAPITAL LEASE WITH WISCONSIN ELECTRIC	02/01/1997	01/01/2007	3.93%	277,639	3
Total for Account 224				277,639	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	440,903	1
Accruals:		
Charged water department expense	467,117	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>467,117</u>	
Taxes paid during year:		
County, state and local taxes	440,903	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>440,903</u>	
Balance end of year	<u><u>467,117</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	9,821	94,935	103,748	1,008	1
2000 REVENUE BOND	6,019	72,025	72,237	5,807	2
2001 ADVANCE REFUNDING BOND		21,396	15,096	6,300	3
1996 REVENUE BOND	9,096	108,741	109,150	8,687	4
1998 REVENUE BOND	7,785	93,136	93,416	7,505	5
Subtotal	32,721	390,233	393,647	29,307	
Advances from Municipality (223)					
1994 PROMISSORY NOTE	589	1,178	1,767	0	6
1998 REFUNDING NOTE	2,375	9,500	9,500	2,375	7
Subtotal	2,964	10,678	11,267	2,375	
Other Long-Term Debt (224)					
CAPITAL LEASE WITH WISCONSIN ELECTRIC	0	11,933	11,933	0	8
Subtotal	0	11,933	11,933	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	0			0	9
Subtotal	0	0	0	0	
Total	35,685	412,844	416,847	31,682	

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	8,249,376	0	0	0	0	8,249,376	1
Add credits during year:							
For Services	19,158					19,158	2
For Mains						0	3
Other (specify):							
FOR METERS	1,623					1,623	4
FOR DEFERRED SPECIAL ASSESSMENTS	25,884					25,884	5
FOR METER READING EQUIPMENT	6,300					6,300	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	8,302,341	0	0	0	0	8,302,341	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

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):		
SPECIAL ASSESSMENTS	25,884	2
REVENUE BOND RESERVE INVESTMENTS	781,357	3
Total (Acct. 124):	807,241	
Sinking Funds (125):		
NONE		4
Total (Acct. 125):	0	
Depreciation Fund (126):		
1995 REVENUE BOND	183,260	5
1996 REVENUE BOND	156,031	6
1998 REVENUE BOND	93,518	7
2000 REVENUE BOND	34,952	8
2001 ADVANCE REFUNDING BOND	8,000	9
Total (Acct. 126):	475,761	
Other Special Funds (128):		
NONE		10
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		11
Total (Acct. 132):	0	
Other Special Deposits (134):		
CHLORINE & OTHER CHEMICAL CONTAINER DEPOSITS	3,085	12
Total (Acct. 134):	3,085	
Notes Receivable (141):		
NONE		13
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	473,672	14
Electric		15
Sewer (Regulated)		16
Other (specify):		
		17
Total (Acct. 142):	473,672	

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)	73,807	18
Merchandising, jobbing and contract work	990	19
Other (specify):		
NONE		20
Total (Acct. 143):	74,797	
Receivables from Municipality (145):		
TRANSFERRED TO REAL ESTATE TAX BILLS	141,018	21
MUNICIPAL & OTHER PUBLIC AUTHORITY CUSTOMERS	9,514	22
SEWER FUND SHARE OF METER & BILLING EXPENSES	40,858	23
Total (Acct. 145):	191,390	
Prepayments (165):		
VENDOR MULTI YEAR CONTRACTS/SUBSCRIPTIONS	509	24
Total (Acct. 165):	509	
Extraordinary Property Losses (182):		
NONE		25
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		26
Total (Acct. 183):	0	
Clearing Accounts (184):		
LOSS ON ADVANCE REFUNDING OF 1995 REVENUE BONDS	66,435	27
Total (Acct. 184):	66,435	
Temporary Facilities (185):		
NONE		28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		29
Total (Acct. 186):	0	
Payables to Municipality (233):		
SEWER BILLINGS	106,285	30
PAYROLL	26,038	31
4TH QTR PAYMENT IN LIEU OF TAXES	110,226	32
2001 ADVANCED REFUNDING BOND EXPENSES	13,835	33
MISCELLANEOUS OPERATING EXPENSES & TAXES	58,790	34
WASTEWATER & WASTEWATER MONITORING FEES	73,608	35
Total (Acct. 233):	388,782	

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	36
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	23,905,730	0	0	0	23,905,730	1
Materials and Supplies	41,793	0	0	0	41,793	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	4,840,664	0	0	0	4,840,664	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,275,858	0	0	0	8,275,858	6
Other (specify):						
NONE					0	7
Average Net Rate Base	10,831,001	0	0	0	10,831,001	
Net Operating Income	(41,342)	0	0	0	(41,342)	8
Net Operating Income as a percent of Average Net Rate Base						
	-0.38%	N/A	N/A	N/A	-0.38%	

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	4,027,608	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,447,845	
Net Income		
Net Income	(392,685)	5
 Percent Return on Proprietary Capital	 -8.83%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

The Utility advanced refund the last 10 years (2004 - 2014) of the 1995 revenue bond issue due to favorable market conditions and rates. This event is reflected in the financial statements as a reduction in the liability for the 1995 Revenue Bond and the addition of the 2001 Refunding Bond.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

1. Billing district boundaries were redefined in 2001 to even out cash flows. Former billing district boundaries caused revenue streams to peak one month and bottom out over the next two months. The problem was related to unexpected industrial and residential growth as well as recent property annexations.

2. Extensive effort and capital expenditures were needed to prepare for billing software conversion and implementation which occurred in January 2002.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; item 1 contributions were probably for both; item 2 check in 2002 report; item 3, JPL will check in 2002 report. 2/4/03 ele

2001 Analytical Review DWCCA-4030-ELE

Dear Mr. Wettering:

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

1. Unit additions are reported in Water Mains and Water Services, Pages W-17 and W-18. A schedule footnote to Water Mains, Page W-17, indicates additions were paid for with revenue bonds and assessments to property owners based on frontage footage. However, on Page F-18, there are no contributions reported for Mains in Account 271. There are contributions reported for Services in Account 271. There is, however, no explanation for the funding of service additions.

Please furnish an explanation of who financed services and why there are no contributions for mains reported in Account 271, Page F-18 if property owners were assessed.

2. 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.

3. In recent years the utility has experienced significant increases in retirements and cost of removal charged to accumulated depreciation for Account 348, Hydrants. As a result, the balance in accumulated depreciator is now only 5.40 percent of plant investment (\$41,873 divided by \$775,787 = 5.40%). The present depreciation rate of 1.43 percent for Account 348 is inadequate. It is recommended that the utility adopt the benchmark depreciation rate of 2.2 percent for Account 348, Hydrants, effective on January 1, 2003. Please confirm that the utility will revise the depreciation rate for Account 348 as recommended by staff.

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.

FINANCIAL SECTION FOOTNOTES

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)	3,556,888	1
Total Sales of Water	3,556,888	
Other Operating Revenues		
Forfeited Discounts (470)	47,686	2
Miscellaneous Service Revenues (471)	12,016	3
Rents from Water Property (472)	86,500	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	50,033	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	196,235	
Total Operating Revenues	3,753,123	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	9,733	8
Pumping Expenses (620-633)	216,420	9
Water Treatment Expenses (640-652)	1,664,400	10
Transmission and Distribution Expenses (660-678)	375,133	11
Customer Accounts Expenses (901-905)	74,350	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	317,427	14
Total Operation and Maintenance Expenses	2,657,463	
Other Operating Expenses		
Depreciation Expense (403)	625,373	15
Amortization Expense (404-407)	0	16
Taxes (408)	511,629	17
Total Other Operating Expenses	1,137,002	
Total Operating Expenses	3,794,465	
NET OPERATING INCOME	(41,342)	

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	12	315	875	1
Commercial	29	765	2,114	2
Industrial	3	75	219	3
Total Unmetered Sales to General Customers (460)	44	1,155	3,208	
Metered Sales to General Customers (461)				
Residential	8,661	495,162	1,407,001	4
Commercial	652	198,324	416,035	5
Industrial	137	679,790	1,099,475	6
Total Metered Sales to General Customers (461)	9,450	1,373,276	2,922,511	
Private Fire Protection Service (462)	120		72,739	7
Public Fire Protection Service (463)	9,539		513,755	8
Other Sales to Public Authorities (464)	36	20,982	44,675	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	19,189	1,395,413	3,556,888	

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)	513,755	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)	513,755	
Forfeited Discounts (470):		
Customer late payment charges	47,686	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	47,686	
Miscellaneous Service Revenues (471):		
SEWER DEDUCT METER BILLING	2,919	7
RECONNECT/VALVE OFF/ON SERVICE FEES	2,906	8
HYDRANT METER CONNECTION SERVICE FEES	1,225	9
AFTER HOURS CALL IN & OTHER BILLABLE LABOR HOURS	4,966	10
Total Miscellaneous Service Revenues (471)	12,016	
Rents from Water Property (472):		
CELLULAR PHONE COMPANY LEASES FOR TOWER SPACE	85,300	11
TOWNS OF NEENAH & CLAYTON/WINCHESTER HYDRANT RENTAL AGREEMENT	1,200	12
Total Rents from Water Property (472)	86,500	
Interdepartmental Rents (473):		
NONE		13
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	48,702	14
Other (specify): MATERIALS SOLD FOR SCRAP	1,261	15
NSF CHECK PROCESSING FEES	70	16
Total Other Water Revenues (474)	50,033	
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)	680	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)	695	6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	8,358	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	9,733	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	15,287	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	123,018	17
Pumping Labor and Expenses (624)	57,934	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	2,073	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	15,230	22
Maintenance of Structures and Improvements (631)	47	23
Maintenance of Power Production Equipment (632)	274	24
Maintenance of Pumping Equipment (633)	2,557	25
Total Pumping Expenses	216,420	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	39,435	26
Chemicals (641)	207,202	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)	239,812	28
Miscellaneous Expenses (643)	19,749	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	40,976	31
Maintenance of Structures and Improvements (651)	18,558	32
Maintenance of Water Treatment Equipment (652)	1,098,668	33
Total Water Treatment Expenses	1,664,400	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	27,729	34
Storage Facilities Expenses (661)	1,522	35
Transmission and Distribution Lines Expenses (662)	68,071	36
Meter Expenses (663)	26,723	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	17,832	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	26,027	41
Maintenance of Structures and Improvements (671)	1,576	42
Maintenance of Distribution Reservoirs and Standpipes (672)	2,997	43
Maintenance of Transmission and Distribution Mains (673)	147,887	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	33,586	46
Maintenance of Meters (676)	1,701	47
Maintenance of Hydrants (677)	17,743	48
Maintenance of Miscellaneous Plant (678)	1,739	49
Total Transmission and Distribution Expenses	375,133	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	11,521	50
Meter Reading Labor (902)	12,488	51
Customer Records and Collection Expenses (903)	50,341	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	74,350	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	28,488	56
Office Supplies and Expenses (921)	8,647	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	26,525	59
Property Insurance (924)	5,396	60
Injuries and Damages (925)	18,151	61
Employee Pensions and Benefits (926)	211,885	62
Regulatory Commission Expenses (928)	360	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	12,820	65
Rents (931)		66
Maintenance of General Plant (932)	5,155	67
Total Administrative and General Expenses	317,427	
 Total Operation and Maintenance Expenses	 2,657,463	

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		467,117	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		14,990	2
Net property tax equivalent		452,127	
Social Security		55,151	3
PSC Remainder Assessment		4,351	4
Other (specify): NONE			5
Total tax expense		511,629	

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		0.217080				3
County tax rate	mills		5.836710				4
Local tax rate	mills		9.972720				5
School tax rate	mills		10.747060				6
Voc. school tax rate	mills		2.045920				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.819490				10
Less: state credit	mills		1.603920				11
Net tax rate	mills		27.215570				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.972720				14
Combined School Tax Rate	mills		12.792980				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.765700				17
Total Tax Rate	mills		28.819490				18
Ratio of Local and School Tax to Total	dec.		0.789941				19
Total tax net of state credit	mills		27.215570				20
Net Local and School Tax Rate	mills		21.498698				21
Utility Plant, Jan. 1	\$	23,801,621	23,801,621				22
Materials & Supplies	\$	35,140	35,140				23
Subtotal	\$	23,836,761	23,836,761				24
Less: Plant Outside Limits	\$	256,827	256,827				25
Taxable Assets	\$	23,579,934	23,579,934				26
Assessment Ratio	dec.		0.921448				27
Assessed Value	\$	21,727,683	21,727,683				28
Net Local & School Rate	mills		21.498698				29
Tax Equiv. Computed for Current Year	\$	467,117	467,117				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)	\$	467,117					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		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)	1,459,474	3,500	22
Water Treatment Equipment (332)	4,344,029	88,866	23
Total Water Treatment Plant	5,841,359	92,366	
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)			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)			1,462,974	22
Water Treatment Equipment (332)	50,520		4,382,375	23
Total Water Treatment Plant	50,520	0	5,883,205	
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)	10,993,580	708,576	27
Fire Mains (344)	0		28
Services (345)	1,298,617	176,368	29
Meters (346)	1,455,875	132,601	30
Hydrants (348)	731,175	65,006	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	15,677,722	1,082,551	
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)	41,707	50,766	36
Transportation Equipment (392)	152,639	5,726	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	56,232	775	39
Laboratory Equipment (395)	23,898	1,707	40
Power Operated Equipment (396)	56,816	6,463	41
Communication Equipment (397)	69,122	8,050	42
SCADA Equipment (397.1)	319,632		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	814,880	73,487	
Total utility plant in service directly assignable	23,425,703	1,248,404	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	23,425,703	1,248,404	

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)	126,717		11,575,439 27
Fire Mains (344)			0 28
Services (345)	37,428		1,437,557 29
Meters (346)	41,002		1,547,474 30
Hydrants (348)	20,394		775,787 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	225,541	0	16,534,732
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)	875		89,519 34
Office Furniture and Equipment (391)			4,440 35
Computer Equipment (391.1)	1,716		90,757 36
Transportation Equipment (392)			158,365 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			57,007 39
Laboratory Equipment (395)			25,605 40
Power Operated Equipment (396)			63,279 41
Communication Equipment (397)			77,172 42
SCADA Equipment (397.1)	9,697		309,935 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	12,288	0	876,079
Total utility plant in service directly assignable	288,349	0	24,385,758
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	288,349	0	24,385,758

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)	101,808	1.67%	2,188	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	101,808		2,188	
PUMPING PLANT				
Structures and Improvements (321)	28,914	2.33%	3,153	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	28,619	4.42%	4,934	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	209,201	4.42%	28,724	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	274,234		36,811	
WATER TREATMENT PLANT				
Structures and Improvements (331)	515,698	3.47%	60,705	16
Water Treatment Equipment (332)	1,532,946	3.73%	158,766	17
Total Water Treatment Plant	2,048,644		219,471	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	373,638	2.76%	33,077	19
Transmission and Distribution Mains (343)	768,955	1.25%	196,056	20
Fire Mains (344)	0			21
Services (345)	301,096	2.00%	27,362	22
Meters (346)	269,933	5.00%	84,684	23
Hydrants (348)	54,122	1.43%	10,775	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,767,744		351,954	

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					103,996	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	103,996	
321					32,067	8
322					0	9
323					33,553	10
324					0	11
325					237,925	12
326					0	13
327					0	14
328					7,500	15
	0	0	0	0	311,045	
331					576,403	16
332	50,520				1,641,192	17
	50,520	0	0	0	2,217,595	
341					0	18
342					406,715	19
343	126,717	9,114			829,180	20
344					0	21
345	37,428	14,111			276,919	22
346	41,002		1,702		315,317	23
348	20,394	2,630			41,873	24
349					0	25
	225,541	25,855	1,702	0	1,870,004	

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)	57,359	2.91%	2,617	26
Office Furniture and Equipment (391)	2,256	5.88%	261	27
Computer Equipment (391.1)	18,965	25.00%	16,592	28
Transportation Equipment (392)	73,462	10.56%	16,421	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	22,936	6.25%	3,564	31
Laboratory Equipment (395)	9,958	9.09%	2,250	32
Power Operated Equipment (396)	27,805	6.07%	3,645	33
Communication Equipment (397)	16,406	10.00%	7,315	34
SCADA Equipment (397.1)	229,487	9.09%	28,613	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	458,634		81,278	
Total accum. prov. directly assignable	4,651,064		691,702	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 4,651,064		 691,702	

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	875				59,101	26
391					2,517	27
391.1	1,716				33,841	28
392					89,883	29
393					0	30
394					26,500	31
395					12,208	32
396					31,450	33
397					23,721	34
397.1	9,697				248,403	35
398					0	36
399					0	37
	12,288	0	0	0	527,624	
	288,349	25,855	1,702	0	5,030,264	
					0	38
	288,349	25,855	1,702	0	5,030,264	

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		148,830		148,830	1
February		128,880		128,880	2
March		140,982		140,982	3
April		134,131		134,131	4
May		150,566		150,566	5
June		155,910		155,910	6
July		192,344		192,344	7
August		177,040		177,040	8
September		143,419		143,419	9
October		127,123		127,123	10
November		120,823		120,823	11
December		121,247		121,247	12
Total annual pumpage	0	1,741,295	0	1,741,295	
Less: Water sold				1,395,413	13
Volume pumped but not sold				345,882	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				80,898	16
Volume related to equipment/system malfunction				60,688	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				141,586	19
Volume pumped but unaccounted for				204,296	20
Percent of water lost				12%	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.)				8,800	23
Date of maximum: 7/16/2001					24
Cause of maximum:					25
warm,dry weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,971	26
Date of minimum: 11/23/2001					27
Total KWH used for pumping for the year				2,003,002	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.)	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 (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	529	0	134	0	395	1	
M	D	1.000	958	0	0	0	958	2	
L	D	1.250	236	0	193	0	43	3	
M	D	1.250	169	0	0	0	169	4	
L	D	1.500	613	0	202	0	411	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	553	0	343	0	210	9	
M	D	4.000	13,326	0	2,845	0	10,481	10	
P	D	4.000	144	0	0	0	144	11	
M	D	6.000	300,947	0	6,566	0	294,381	12	
P	D	6.000	6,568	1,736	0	0	8,304	13	
M	D	8.000	59,481	0	2,955	0	56,526	14	
P	D	8.000	23,777	4,064	0	0	27,841	15	
M	D	10.000	113,007	0	70	0	112,937	16	
P	D	10.000	8,816	1,281	0	0	10,097	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	5,967	6,072	0	0	12,039	20	
M	D	14.000	14,631	0	0	0	14,631	21	
M	T	14.000	237	0	0	0	237	22	
M	D	16.000	53,763	0	0	0	53,763	23	
M	T	16.000	2,871	0	0	0	2,871	24	
M	T	24.000	377	0	0	0	377	25	
Total Within Municipality			652,034	13,153	13,308	0	651,879		
M	D	6.000	590	0	0	0	590	26	
M	D	8.000	150	0	0	0	150	27	
M	D	12.000	3,840	0	0	0	3,840	28	
M	D	14.000	640	0	0	0	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	2,290	0	0	0	2,290
Total Outside of Municipality			7,510	0	0	0	7,510
Total Utility			659,544	13,153	13,308	0	659,389

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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)	
L	0.750	2,257	0	14	0	2,243		1
M	1.000	4,070	160	0	0	4,230		2
L	1.000	1,825	0	184	0	1,641		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	10	0	1	0	9		7
M	1.500	140	4	0	0	144		8
L	2.000	18	0	6	0	12		9
M	2.000	145	12	2	0	155		10
M	3.000	1	0	0	0	1		11
M	4.000	60	1	2	0	59		12
M	6.000	57	0	3	0	54		13
M	8.000	59	0	0	0	59		14
M	10.000	19	0	0	0	19		15
M	12.000	3	0	0	0	3		16
Total Utility		8,724	177	212	0	8,689	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	9,430	100	420	0	9,110	1,143	1
1.000	405	60	7	0	458	35	2
1.500	114	6	2	0	118	5	3
2.000	118	20	9	0	129	24	4
3.000	8	0	0	0	8	3	5
4.000	37	3	0	0	40	13	6
6.000	4	0	0	0	4	3	7
8.000	1	0	0	0	1	1	8
Total:	10,117	189	438	0	9,868	1,227	

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	8,429	382	49	4	0	246	9,110	1
1.000	269	123	28	1	0	37	458	2
1.500	9	73	16	7	0	13	118	3
2.000	3	66	18	20	0	22	129	4
3.000	0	3	2	0	0	3	8	5
4.000	0	7	21	5	0	7	40	6
6.000	0	0	3	0	0	1	4	7
8.000	0	0	1	0	0	0	1	8
Total:	8,710	654	138	37	0	329	9,868	

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				15	1
Within Municipality	953	27	27		953	2
Total Fire Hydrants	968	27	27	0	968	
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: 484
 Number of distribution system valves end of year: 1,854
 Number of distribution valves operated during year: 927

WATER OPERATING SECTION FOOTNOTES

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

Line 14: This amount was incorrectly reported in Account 417 in 2000.

Water Operation & Maintenance Expenses (Page W-05)

Lines 26 & 31: Created the Water Treatment Plant Foreman/Lead Operator position and hired a new plant operator in June 2000. Increase reflects a full year with the new staff position.

Line 27: Inventory shrinkage occurred during the rehabilitation of the carbon dioxide feed system and maintenance problems with the storage tank for Hydrofluosilicic Acid. In addition, the utility experienced a longer than usual period of taste and odor complaints this summer that necessitated increased and prolonged feeding of PAC.

Line 33: In 2000, one sludge basin was cleaned out. In 2001, the 2 remaining sludge basins were cleaned out.

Lines 44 & 46: The utility experienced record setting numbers of main breaks and service leaks.

Line 65: In 2000, we expensed \$10,000 of conversion and training costs related to implementation of a new billing system.

Water Mains (Page W-17)

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