



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF RHINELANDER WATER UTILITY

Principal Office: 135 S. STEVENS STREET
P.O. BOX 658
RHINELANDER, WI 54501-0658

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 RHINELANDER WATER UTILITY

Utility Address: 135 S. STEVENS STREET

P.O. BOX 658

RHINELANDER, WI 54501-0658

When was utility organized? 1/1/1890

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS. PEGGY L LASS

Title: CITY COMPROLLER

Office Address:

135 S. STEVENS STREET

P.O. BOX 658

RHINELANDER, WI 54501-0658

Telephone: (715) 365 - 8616

Fax Number: (715) 365 - 8630

E-mail Address: comptroller@rhinelandercityhall.org

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: MR. ANTON YEAGER

Title: CHAIRMAN-WATER/WASTEWATER UTILITY

Office Address:

3 EDGEWATER HOMES

RHINELANDER, WI 54501

Telephone: (715) 362 - 5647

Fax Number:

E-mail Address:

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: MR. JEFF COHEN, CPA

Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS, INC.

200 E. WASHINGTON STREET

P.O. BOX 1739

APPLETON, WI 54912-1739

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: cohenj@schencksolutions.com

Date of most recent audit report: 3/14/2003

Period covered by most recent audit: JANUARY 1, 2002 - DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: MR. ROGER FREUND

Title: WATER SUPERINTENDENT

Office Address:

P.O. BOX 658

RHINELANDER, WI 54501-0658

Telephone: (715) 365 - 8609

Fax Number: (715) 365 - 8630

E-mail Address:

Name of utility commission/committee: WATER & WASTEWATER UTILITY

Names of members of utility commission/committee:

MR. SCOTT M. COUNTER

MS CONSTANCE DONAHUE

MR RICHARD J. JOHNS

MR MATTHEW LARSEN

MR. ANTON YEAGER, CHAIRMAN

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: SCHENCK, SC
2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467-0130

Contact Person: MR. JEFFREY L. COHEN, CPA
Title: MANAGER

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: cohenj@schencksolutions.com

Contract/Agreement beginning-ending dates: 1/1/2002 12/31/2002

Provide a brief description of the nature of Contract Operations being provided:
CITY AND UTILITY AUDIT

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	934,421	1,048,593	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	539,908	519,346	2
Depreciation Expense (403)	165,079	161,203	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	172,584	176,292	5
Total Operating Expenses	877,571	856,841	
Net Operating Income	56,850	191,752	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	56,850	191,752	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	22,559	47,249	10
Miscellaneous Nonoperating Income (421)	28,259	30,539	11
Total Other Income	50,818	77,788	
Total Income	107,668	269,540	
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	107,668	269,540	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	28,259	30,539	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	28,259	30,539	
Net Income	79,409	239,001	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,449,531	2,187,721	20
Balance Transferred from Income (433)	79,409	239,001	21
Miscellaneous Credits to Surplus (434)	0	48,811	22
Miscellaneous Debits to Surplus--Debit (435)	0	26,002	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,528,940	2,449,531	

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):		
INTEREST INCOME	22,559	5
Total (Acct. 419):	22,559	
Miscellaneous Nonoperating Income (421):		
INTEREST FOR DEBT FROM NICOLET COLLEGE	28,259	6
Total (Acct. 421):	28,259	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
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):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	934,421	0	0	0	934,421	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	934,421	0	0	0	934,421	

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	218,167		218,167	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	4,317		4,317	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	222,484	0	222,484	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,013,667	8,731,311	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,088,526	1,935,398	2
Net Utility Plant	6,925,141	6,795,913	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	505,177	550,177	6
Special Funds (125)	0	0	7
Total Other Property and Investments	505,177	550,177	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	101,451	138,907	8
Temporary Cash Investments (132)	1,332,550	1,166,423	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	229,853	229,349	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	36,749	31,475	14
Materials and Supplies (150)	43,934	38,793	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,744,537	1,604,947	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	9,174,855	8,951,037	

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)	3,082,125	3,082,125	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,528,940	2,449,531	23
Total Proprietary Capital	5,611,065	5,531,656	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	505,000	550,000	26
Total Long-Term Debt	505,000	550,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	77,630	45,144	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	160,939	160,939	31
Interest Accrued (237)	4,282	4,710	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	242,851	210,793	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,815,939	2,658,588	41
Total Liabilities and Other Credits	9,174,855	8,951,037	

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)	8,972,109	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)	41,558				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	9,013,667	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,088,526	0	0	0	10
Total Accumulated Provision	2,088,526	0	0	0	
Net Utility Plant	6,925,141	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

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	1,935,398				1,935,398	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	165,079				165,079	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,699				10,699	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	175,778	0	0	0	175,778	13
Debits during year						14
Book cost of plant retired	22,650				22,650	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	22,650	0	0	0	22,650	19
Balance End of Year	2,088,526	0	0	0	2,088,526	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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 for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	43,934	38,793
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	43,934	38,793

**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)				
NONE	0	0	0	1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></u>	

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	3,082,125	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>3,082,125</u></u>	

BONDS (ACCT. 221)

- 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)
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NONE

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)	
Other Long-Term Debt (224)					
NICOLET COLLEGE PROJECT	07/01/1999	11/01/2008	5.02%	505,000	1
Total for Account 224				505,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	160,939	1
Accruals:		
Charged water department expense	172,584	2
Charged electric department expense		3
Charged sewer department expense	7,396	4
Other (explain):		
NONE		5
Total Accruals and other credits	179,980	
Taxes paid during year:		
County, state and local taxes	160,939	6
Social Security taxes	17,397	7
PSC Remainder Assessment	1,644	8
Other (explain):		
NONE		9
Total payments and other debits	179,980	
Balance end of year	160,939	

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NICOLET COLLEGE PROJECT	4,710	28,259	28,687	4,282	3
Subtotal	4,710	28,259	28,687	4,282	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	4,710	28,259	28,687	4,282	

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	2,658,588	0	0	0	0	2,658,588	1
Add credits during year:							
For Services	16,804					16,804	2
For Mains	116,663					116,663	3
Other (specify):							
HYDRANTS	23,884					23,884	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,815,939	0	0	0	0	2,815,939	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	250,212					250,212	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
A/R SP ASSESSMENT	177	2
A/R LONG/TERM RECEIVABLE	505,000	3
Total (Acct. 124):	505,177	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	229,853	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	229,853	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
TAX ROLL	36,749	13
Total (Acct. 145):	36,749	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

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/>	
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	18
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	8,795,174	0	0	0	8,795,174	1
Materials and Supplies	41,363	0	0	0	41,363	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,011,962	0	0	0	2,011,962	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,737,263	0	0	0	2,737,263	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,087,312	0	0	0	4,087,312	
Net Operating Income	56,850	0	0	0	56,850	8
Net Operating Income as a percent of Average Net Rate Base						
	1.39%	N/A	N/A	N/A	1.39%	

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	3,082,125	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,489,235	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	5,571,360	
Net Income		
Net Income	79,409	5
 Percent Return on Proprietary Capital	 1.43%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

1. Extensions of Service-Utility extended service out to the new hospital location and was paid for by the hospital.

 6. Formal proceedings with the Public Service Commission-Rate Increase.

 7. Any additional matters-Utility lost a large industrial customer-Triumph Twist Drill due to its closing and re-locating in South America. Six months of their lost revenues amounts to \$75,000. The first full year of loss will be 2003 where we expect to lose \$150,000 in revenues.
-

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 21, 2003

Ms. Peggy Lass, City Comptroller
Rhineland Water Utility
P.O. 658
Rhineland, WI 54501-0658

2002 Analytical Review DWCCA-5010-ELE

Dear Ms. Lass:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comments:

1. On Page W-7, the amount reported for Utility Plant Jan. 1 does not agree with the amount reported on Page F-7 of the prior year report. The difference is immaterial for 2002 because the 1994 amount was the higher amount used for property tax equivalent. However, in the future, please use the plant figure from Page F-7 of the prior year report for Utility Plant Jan. 1.

2. A revised schedule of depreciation rates to be effective January 1, 2002, was certified for use by your utility in the order dated March 5, 2002, in docket 5010-WR-104. Based upon plant investment balances in the 2002 annual report, these revised rates were not used during 2002. Enclosed is a copy of the revised depreciation rates, which should be used to calculate depreciation expense beginning January 1, 2003.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

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

ELE: w:\compl\Analytical Reviews\2002 analytical review letters\5010
Rhineland.doc

FINANCIAL SECTION FOOTNOTES

Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	910,082	1
Total Sales of Water	910,082	
Other Operating Revenues		
Forfeited Discounts (470)	8,515	2
Miscellaneous Service Revenues (471)	6,934	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,890	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	24,339	
Total Operating Revenues	934,421	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	2,011	8
Pumping Expenses (620-625)	73,393	9
Water Treatment Expenses (630-635)	76,897	10
Transmission and Distribution Expenses (640-655)	183,762	11
Customer Accounts Expenses (901-904)	35,333	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	168,512	14
Total Operation and Maintenance Expenses	539,908	
Other Operating Expenses		
Depreciation Expense (403)	165,079	15
Amortization Expense (404-407)		16
Taxes (408)	172,584	17
Total Other Operating Expenses	337,663	
Total Operating Expenses	877,571	
NET OPERATING INCOME	56,850	

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				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,825	130,221	316,713	4
Commercial	440	86,205	130,646	5
Industrial	45	376,489	255,213	6
Total Metered Sales to General Customers (461)	3,310	592,915	702,572	
Private Fire Protection Service (462)	32		11,864	7
Public Fire Protection Service (463)	3,403		152,041	8
Other Sales to Public Authorities (464)	93	30,822	43,605	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,838	623,737	910,082	

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)	152,041	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)	152,041	
Forfeited Discounts (470):		
Customer late payment charges	8,515	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	8,515	
Miscellaneous Service Revenues (471):		
MERCHANDISING, JOBBING & CONTRACTS	6,934	7
Total Miscellaneous Service Revenues (471)	6,934	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,890	10
Other (specify): NONE		11
Total Other Water Revenues (474)	8,890	
Amortization of Construction Grants (475):		
NONE		12
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	169	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	1,842	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	2,011	
 PUMPING EXPENSES		
Operation Labor (620)	17,383	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	49,622	7
Operation Supplies and Expenses (623)	0	8
Maintenance of Pumping Plant (625)	6,388	9
Total Pumping Expenses	73,393	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	13,878	10
Chemicals (631)	59,651	11
Operation Supplies and Expenses (632)	3,357	12
Maintenance of Water Treatment Plant (635)	11	13
Total Water Treatment Expenses	76,897	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	32,256	14
Operation Supplies and Expenses (641)	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	8,173	16
Maintenance of Mains (651)	38,164	17
Maintenance of Services (652)	44,135	18
Maintenance of Meters (653)	38,404	19
Maintenance of Hydrants (654)	22,630	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	183,762	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,239	22
Accounting and Collecting Labor (902)	26,513	23
Supplies and Expenses (903)	3,581	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	35,333	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	57,926	27
Office Supplies and Expenses (921)	19,540	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,790	30
Property Insurance (924)	2,530	31
Injuries and Damages (925)	2,290	32
Employee Pensions and Benefits (926)	65,999	33
Regulatory Commission Expenses (928)	1,841	34
Miscellaneous General Expenses (930)	8,156	35
Transportation Expenses (933)	4,974	36
Maintenance of General Plant (935)	466	37
Total Administrative and General Expenses	168,512	
 Total Operation and Maintenance Expenses	539,908	

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		160,939	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,396	2
Net property tax equivalent		153,543	
Social Security		17,397	3
PSC Remainder Assessment		1,644	4
Other (specify): NONE			5
Total tax expense		<u>172,584</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(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			Oneida				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.254637				3
County tax rate	mills		3.738532				4
Local tax rate	mills		10.868503				5
School tax rate	mills		11.880111				6
Voc. school tax rate	mills		1.645084				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.386867				10
Less: state credit	mills		1.594150				11
Net tax rate	mills		26.792717				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.868503				14
Combined School Tax Rate	mills		13.525195				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.393698				17
Total Tax Rate	mills		28.386867				18
Ratio of Local and School Tax to Total	dec.		0.859330				19
Total tax net of state credit	mills		26.792717				20
Net Local and School Tax Rate	mills		23.023796				21
Utility Plant, Jan. 1	\$	8,725,031	8,725,031				22
Materials & Supplies	\$	38,793	38,793				23
Subtotal	\$	8,763,824	8,763,824				24
Less: Plant Outside Limits	\$	660,648	660,648				25
Taxable Assets	\$	8,103,176	8,103,176				26
Assessment Ratio	dec.		0.786000				27
Assessed Value	\$	6,369,096	6,369,096				28
Net Local & School Rate	mills		23.023796				29
Tax Equiv. Computed for Current Year	\$	146,641	146,641				30
Tax Equivalent per 1994 PSC Report	\$	160,939					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	160,939					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	855		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	427,174		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	66,432		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	494,461	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	158,353		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	128,788	48,355	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	27,009		20
Total Pumping Plant	314,150	48,355	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	12,318		22
Water Treatment Equipment (332)	26,897		23
Total Water Treatment Plant	39,215	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,677		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)			855 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			427,174 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			66,432 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	494,461
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			158,353 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			177,143 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			27,009 20
Total Pumping Plant	0	0	362,505
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			12,318 22
Water Treatment Equipment (332)			26,897 23
Total Water Treatment Plant	0	0	39,215
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			3,677 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	2,104,167	71,216	26
Transmission and Distribution Mains (343)	3,960,084	169,696	27
Fire Mains (344)	0		28
Services (345)	610,453	19,784	29
Meters (346)	408,681	40,984	30
Hydrants (348)	383,242	23,884	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,470,304	325,564	
GENERAL PLANT			
Land and Land Rights (389)	1,747		33
Structures and Improvements (390)	43,585		34
Office Furniture and Equipment (391)	46,584	2,600	35
Computer Equipment (391.1)	35,970		36
Transportation Equipment (392)	65,497		37
Stores Equipment (393)	260		38
Tools, Shop and Garage Equipment (394)	12,095		39
Laboratory Equipment (395)	1,232		40
Power Operated Equipment (396)	87,973		41
Communication Equipment (397)	3,454		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,713		44
Other Tangible Property (399)	0		45
Total General Plant	300,110	2,600	
Total utility plant in service directly assignable	8,618,240	376,519	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,618,240	376,519	

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)			2,175,383 26
Transmission and Distribution Mains (343)	11,375		4,118,405 27
Fire Mains (344)			0 28
Services (345)	940		629,297 29
Meters (346)	7,520		442,145 30
Hydrants (348)	2,815		404,311 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	22,650	0	7,773,218
GENERAL PLANT			
Land and Land Rights (389)			1,747 33
Structures and Improvements (390)			43,585 34
Office Furniture and Equipment (391)			49,184 35
Computer Equipment (391.1)			35,970 36
Transportation Equipment (392)			65,497 37
Stores Equipment (393)			260 38
Tools, Shop and Garage Equipment (394)			12,095 39
Laboratory Equipment (395)			1,232 40
Power Operated Equipment (396)			87,973 41
Communication Equipment (397)			3,454 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,713 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	302,710
Total utility plant in service directly assignable	22,650	0	8,972,109
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	22,650	0	8,972,109

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			63,433	63,433	1
February			55,006	55,006	2
March			59,687	59,687	3
April			60,414	60,414	4
May			63,393	63,393	5
June			61,509	61,509	6
July			68,719	68,719	7
August			63,433	63,433	8
September			47,547	47,547	9
October			43,247	43,247	10
November			39,453	39,453	11
December			39,671	39,671	12
Total annual pumpage	0	0	665,512	665,512	
Less: Water sold				623,737	13
Volume pumped but not sold				41,775	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				7,349	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				7,349	19
Volume pumped but unaccounted for				34,426	20
Percent of water lost				5%	21
If more than 25%, 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.)				2,538	23
Date of maximum: 7/19/2002					24
Cause of maximum:					25
dry summer-water sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				861	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				827,267	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)	
1553 SOUTH ONEIDA AVE	4	80	26	2,448,000	Yes	1
1549 SOUTH ONEIDA AVE	5	68	24	2,448,000	Yes	2
1409 WEST PHILLIP ST.	6	91	18	1,440,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	4	5	6	1
Location	1500 BLCK S ONEIDA	1500 BLCK S ONEIDA	CORNER PHILLIP & LOIS	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	PEERLESS WAUKESHA	LANE BOWLER	AMERICAN	5
Year Installed	1970	1978	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,800	1,800	1,000	8
Pump Motor or Standby Engine Mfr	NEWMAN	NEWMAN	US	9
Year Installed	1990	1990	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	60	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	RESERVOIR PUMP 2	RESERVOIRS PUMP 1		14
Location	1551 S ONEIDA AVE.	1551 S ONEIDA AVE.		15
Purpose	B	B		16
Destination	D	D		17
Pump Manufacturer	SIMMONS	SIMMONS		18
Year Installed	1990	1990		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,800	1,800		21
Pump Motor or Standby Engine Mfr	GE	WESTINGHOUSE		22
Year Installed	1990	1990		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	150	150		25

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)	1
Identification number or name	2	3	4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1979	1990	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	132	0	120	6
Total capacity in gallons (actual)	500,000	1,250,000	400,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	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	5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1996		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	135		6
Total capacity in gallons (actual)	300,000		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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.000	0	0	0	0	0	0	1
M	D	1.250	1,075	0	1,075	0	0	0	2
M	D	1.500	800	0	800	0	0	0	3
M	D	2.000	173	0	0	0	0	173	4
M	D	4.000	41,303	0	250	0	0	41,053	5
M	D	6.000	147,018	250	0	0	0	147,268	6
A	D	8.000	251	0	0	0	0	251	7
M	D	8.000	44,394	0	0	0	0	44,394	8
P	D	8.000	1,693	0	0	0	0	1,693	9
M	D	10.000	36,293	0	0	0	0	36,293	10
P	S	10.000	20	0	0	0	0	20	11
M	D	12.000	22,403	3,198	0	0	0	25,601	12
P	D	12.000	2,651	0	0	0	0	2,651	13
A	D	14.000	15,501	0	0	0	0	15,501	14
M	D	14.000	11,078	0	0	0	0	11,078	15
M	D	16.000	75	0	0	0	0	75	16
M	D	18.000	74	0	0	0	0	74	17
Total Within Municipality			324,802	3,448	2,125	0	0	326,125	
M	D	6.000	1,300	0	0	0	0	1,300	18
M	D	10.000	4,650	0	0	0	0	4,650	19
M	D	12.000	20,991	0	0	0	0	20,991	20
P	D	12.000	714	0	0	0	0	714	21
M	D	14.000	850	0	0	0	0	850	22
Total Outside of Municipality			28,505	0	0	0	0	28,505	
Total Utility			353,307	3,448	2,125	0	0	354,630	

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)	
M	0.750	2,020	1	3	0	2,018		1
M	1.000	1,070	13	1	0	1,082		2
M	1.500	22	0	0	0	22		3
M	2.000	69	2	0	0	71		4
M	3.000	1	0	0	0	1		5
M	4.000	62	0	0	0	62		6
M	6.000	3	0	0	0	3		7
Total Utility		3,247	16	4	0	3,259	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	3,133	326	303	0	3,156	311	1
0.750	48	17	16	0	49	15	2
1.000	118	5	5	0	118	7	3
1.500	65	1	0	0	66	1	4
2.000	49	0	1	0	48	2	5
3.000	17	0	1	0	16	2	6
4.000	20	0	0	0	20	0	7
Total:	3,450	349	326	0	3,473	338	

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	2,783	279	15	30	0	49	3,156	1
0.750	22	21	0	2	0	4	49	2
1.000	19	68	9	18	0	4	118	3
1.500	6	40	4	16	0	0	66	4
2.000	0	27	9	12	0	0	48	5
3.000	0	5	2	9	0	0	16	6
4.000	0	7	6	7	0	0	20	7
Total:	2,830	447	45	94	0	57	3,473	

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	46				46	1
Within Municipality	460	15	5		470	2
Total Fire Hydrants	506	15	5	0	516	
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:	516
Number of distribution system valves end of year:	623
Number of distribution valves operated during year:	175

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

622-THIS JUST DEPENDS ON WHEN THE DECEMBER ELECTRIC BILL ARRIVES AT YEAR-END. ONE PAYMENT WILL MAKE A SIGNIFICANT DIFFERENCE. THE COMPTROLLER DRAWS THE LINE AT JANUARY 31 OF EACH YEAR. IF AN ELECTRIC BILL HAS NOT ARRIVED BY THAT DATE, IT IS CHARGED TO THE NEXT YEAR.

631-CHEMICAL COSTS ALL DEPEND ON WHEN SHIPMENTS ARE ORDERED AND PAID. ONE JUST ONE SHIPMENT CAN MAKE A DIFFERENCE OF 25%.

923 & 926-I MADE A MISTAKE LAST YEAR. ALL EMPLOYEE PENSION AND BENEFITS ARE ACCOUNTED FOR THROUGH OUR CENTRAL PAYROLL SYSTEM. AT YEAR-END I AM REQUIREI TO MAKE A JOURNAL ENTRY TO GET THEM INTO NUMBER 926-EMPLOYEES BENEFITS. I DEBITED THEM TO 923-OUTSIDE SERVICES EMPLOYED IN ERROR. UNFORTUNATELY, I DID NOT CATCH THE ERROR NOR DID THE AUDITORS UNTIL JUST NOW.

921-CITY OF RHINELANDER IMPLEMENTED AN ADMINISTRATION COST FOR UTILITIES.

650-INCREASED EXPENSE DUE TO REBUILDING A MOTOR.

651-INCREASED EXPENSE DUE TO MORE MAINTENANCE ON MAINS.

654-INCREASED EXPENSE DUE TO MORE MAINTENANCE ON HYDRANTS.

902 & 920-INCREASES DUE TO SALARY AND FRINGE INCREASES. OF COURSE, HEALTH INSURANCE BEING THE BIGGEST INCREASE AT 16%.

Water Utility Plant in Service (Page W-08)

325-ADDITION OF SCADA SYSTEM. (SUPERVISORY CONTROL AND DATA ACQUISTION)

342-ADDITION OF SCADA SYSTEM. SEE ABOVE

343,345 & 348-ADDITION OF NEW ST. MARY'S HOSPITAL.

Water Mains (Page W-15)

THERE WERE 3,448 FEET OF WATER MAINS ADDED DURING THE YEAR. MOST WERE ADDED DUE TO THE NEW HOSPITAL EXTENSION. THE HOSPITAL PAID ALL THE COSTS INVOLVEI

Water Services (Page W-16)

THERE WERE 16 SERVICES ADDED DURING THE YEAR. MOST WERE DUE TO THE NEW HOSPITAL EXTENSION. THE HOSPITAL PAID FOR ALL THE COSTS INVOLVED.

Hydrants and Distribution System Valves (Page W-18)

100% of the Hydrants were operated during the year. We do not have the personnel to operate 50% of the valves in the system during the year, however.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	0	1
Total Sewage Operating Revenues	0	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	0	
Total Operating Revenues	0	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
Total Operation and Maintenance Expenses	0	
Other Operating Expenses		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
Total Other Operating Expenses	0	
Total Operating Expenses	0	
NET OPERATING INCOME	0	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
Operating Revenues			
Sewage Operating Revenues			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
Total Flat Rate Service to General Customers (621)	0	0	0
Measured Service to General Customers (622)			
Residential Revenues			5
Commercial Revenues			6
Industrial Revenues			7
Revenues from Public Authorities			8
Total Measured Service to General Customers (622)	0	0	0
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
Total Sewage Operating Revenues	0	0	0

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
OPERATION EXPENSES	
Supervision and Labor (820)	1
Power and Fuel for Pumping (821)	2
Power and Fuel for Aeration Equipment (822)	3
Chlorine (823)	4
Phosphorous Removal Chemicals (824)	5
Sludge Conditioning Chemicals (825)	6
Other Chemicals for Sewage Treatment (826)	7
Other Operating Supplies and Expenses (827)	8
Transportation Expenses (828)	9
Rents (829)	10
Total Operation Expenses	0
MAINTENANCE EXPENSES	
Maintenance of Sewage Collection System (831)	11
Maintenance of Collection System Pumping Equipment (832)	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13
Maintenance of General Plant Structures and Equipment (834)	14
Total Maintenance Expenses	0
CUSTOMER ACCOUNTING & COLLECTION EXPENSES	
Billing, Collecting and Accounting (840)	15
Flat Rate Inspections (841)	16
Meter Reading (842)	17
Uncollectible Accounts (843)	18
Total Customer Accounting & Collection Expenses	0
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (850)	19
Office Supplies and Expenses (851)	20
Outside Services Employed (852)	21
Insurance Expense (853)	22
Employees Pensions and Benefits (854)	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
Total Administrative and General Expenses	0
Total Operation and Maintenance Expenses	0

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Social Security		1
Local and School Tax Equivalent on Meters Charged by Water Department		2
PSC Remainder Assessment		3
Other (specify): NONE		4
Total tax expense		<u>0</u>

SEWER 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 \$50,000 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)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26
Outfall Sewer Pipes (340)			27

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

SEWER 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 \$50,000 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)
TREATMENT AND DISPOSAL PLANT		
Other Treatment and Disposal Plant Equipment (341)		28
Total Treatment and Disposal Plant	0	0
GENERAL PLANT		
Land and Land Rights (370)		29
Structures and Improvements (371)		30
Office Furniture and Equipment (372)		31
Computer Equipment (372.1)		32
Transportation Equipment (373)		33
Other General Equipment (379)		34
Other Tangible Property (390)		35
Total General Plant	0	0
Total utility plant in service directly assignable	0	0
Common Utility Plant Allocated to Sewer Department		36
Total utility plant in service	0	0

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

NONE