



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, 1998

**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:
P.O. BOX 658
RHINELANDER, WI 54501-0658

Telephone: (715) 369 - 1792

Fax Number: (715) 369 - 1932

E-mail Address:

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR. JEFF COHEN
Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: COHEN & ASSOCIATES
2831 POST ROAD
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address:

Date of most recent audit report: 3/18/1999

Period covered by most recent audit: 01/01/98-12/31/98

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: ROGER FREUND

Title: WATER SUPERINTENDENT

Office Address:

P.O. BOX 658
RHINELANDER, WI 54501-0658

Telephone: (715) 369 - 4131

Fax Number: (715) 369 - 1932

E-mail Address:

Name of utility commission/committee: WATER & WASTEWATER UTILITY

Names of members of utility commission/committee:

- MR. DOUGLAS HALL, CHAIRMAN
- MR. RICHARD JOHNS
- MS. MARY KINNUNEN
- MR. KURT SAMPSON
- MR. DOUGLAS WEIGHT

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance: [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:

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)	999,174	904,484	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	495,012	609,590	2
Depreciation Expense (403)	136,675	131,598	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	173,817	173,858	5
Total Operating Expenses	805,504	915,046	
Net Operating Income	193,670	(10,562)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	193,670	(10,562)	
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)	20,588	23,194	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	20,588	23,194	
Total Income	214,258	12,632	
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	214,258	12,632	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,801	3,304	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	1,801	3,304	
Net Income	212,457	9,328	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,437,735	1,428,407	20
Balance Transferred from Income (433)	212,457	9,328	21
Miscellaneous Credits to Surplus (434)	10,521	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,660,713	1,437,735	

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	20,588	5
Total (Acct. 419):	20,588	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PRIOR YEAR ADJUSTMENT	10,521	9
Total (Acct. 434):	10,521	
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):					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	999,174	0	0	0	999,174	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	999,174	0	0	0	999,174	

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	193,289		193,289	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	2,767		2,767	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	196,056	0	196,056	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,548,528	7,083,884	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,587,032	1,468,045	2
Net Utility Plant	5,961,496	5,615,839	
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)	177	177	6
Special Funds (125)	0	0	7
Total Other Property and Investments	177	177	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	121,662	86,412	8
Temporary Cash Investments (132)	517,299	335,264	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	208,022	189,915	11
Other Accounts Receivable (143)	9,266	9,074	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	24,656	25,765	14
Materials and Supplies (150)	32,116	37,145	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	913,021	683,575	
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	6,874,694	6,299,591	

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)	3,076,120	2,792,495	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,660,713	1,437,735	23
Total Proprietary Capital	4,736,833	4,230,230	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	39,850	80,000	26
Total Long-Term Debt	39,850	80,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	26,250	21,684	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	157,425	157,333	31
Interest Accrued (237)	1,193	2,392	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	184,868	181,409	
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)	1,913,143	1,807,954	41
Total Liabilities and Other Credits	6,874,694	6,299,593	

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)	7,459,213	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)	89,315				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	7,548,528	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,587,032	0	0	0	10
Total Accumulated Provision	1,587,032	0	0	0	
Net Utility Plant	5,961,496	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

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	1,468,045				1,468,045	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	136,675				136,675	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
METER ALLOCATION	8,630				8,630	12
Total credits	145,305	0	0	0	145,305	13
Debits during year						14
Book cost of plant retired	26,318				26,318	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	26,318	0	0	0	26,318	19
Balance End of Year	1,587,032	0	0	0	1,587,032	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):	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 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	32,116	37,145 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	32,116	37,145

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</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	2,792,495	1
Changes during year (explain):		
TIF#3 ADDITIONS DISTRIBUTED TO UTILITY	283,625	2
Balance end of year	<u>3,076,120</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)					
WATER RESERVOIR 4/27/1989	04/19/1989	03/15/1999	4.00%	39,850	1
Total for Account 224				39,850	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	157,333	1
Accruals:		
Charged water department expense	173,817	2
Charged electric department expense		3
Charged sewer department expense	3,157	4
Other (explain):		
NONE		5
Total Accruals and other credits	176,974	
Taxes paid during year:		
County, state and local taxes	160,939	6
Social Security taxes	14,787	7
PSC Remainder Assessment	1,156	8
Other (explain):		
NONE		9
Total payments and other debits	176,882	
Balance end of year	157,425	

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)					
WATER RESERVOIR LOAN	2,392	1,801	3,000	1,193	3
Subtotal	2,392	1,801	3,000	1,193	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,392	1,801	3,000	1,193	

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	1,807,954	0	0	0	0	1,807,954	1
Add credits during year:							
For Services	22,438					22,438	2
For Mains	82,751					82,751	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,913,143	0	0	0	0	1,913,143	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	51,005					51,005	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):		
SPECIAL ASSESSMENTS	177	2
Total (Acct. 124):	177	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	208,022	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	208,022	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
ACCRUALS	2,093	11
A/R MISC WORKORDERS	6,661	12
FIRE PROTECTION	512	13
Total (Acct. 143):	9,266	
Receivables from Municipality (145):		
A/R-TAX ROLL	24,656	14
Total (Acct. 145):	24,656	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
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	17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	19
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	7,271,548	0	0	0	7,271,548	1
Materials and Supplies	34,630	0	0	0	34,630	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,527,538	0	0	0	1,527,538	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,860,548	0	0	0	1,860,548	6
Other (specify):					0	7
Average Net Rate Base	3,918,092	0	0	0	3,918,092	
Net Operating Income	193,670	0	0	0	193,670	8
Net Operating Income as a percent of Average Net Rate Base	4.94%	N/A	N/A	N/A	4.94%	

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	2,934,307	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,549,224	3
Other (Specify):		4
Total Average Proprietary Capital	4,483,531	
Net Income		
Net Income	212,457	5
Percent Return on Proprietary Capital	4.74%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

YES, FOX RANCH ROAD, WHICH IS AN EXTENSION OF INDUSTRIAL PARK INCLUDED IN TIF#3.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

A SIMPLIFIED RATE INCREASE WAS HELD WITH INFORMATION SUBMITTED TO THE PSC IN OCTOBER OF 1998. THE NEW RATES ARE ON FILE AS AMENDMENT 21 AND EFFECTIVE FOR SERVICE RENDERED ON AND AFTER DECEMBER 1, 1998.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

CHANGES OVER 10%

OPERATION & MAINTENANCE EXPENSE-LAST YEAR WE PAINTED WATER TOWER FOR \$162,600. MISCELLANEOUS DEBITS TO SURPLUS-PRIOR YEAR ADJUSTMENT.

OPERATING REVENUE #400-THIS IS DUE PARTIALLY BECAUSE A METER AT TRIUMPH TWIST DRILL WAS MALFUNCTIONING. WE DISCOVERED THIS PROBLEM, REPAIRED THE METER AND ARE NOW REALIZING INCREASED REVENUES.

Income Statement Account Details (Page F-02)

Pursuant to the utility reply dated December 17, 1999: The \$10,521 adjustment to a/c 434 was to adjust payments for three special assessments which were misclassified in prior years. ele

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

- Reply received 12/17/99
- Item 1: Information provided
- Item 2: Noted
- Item 3: Special assessments misclassified in prior years
- Item 4: Noted
- ele

October 28, 1999

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

1998 Analytical Review DWCCA-5010-ELE

Dear Ms. Lass:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted \$83,269 reported in Account 631, Chemicals, on page W-5, and \$18,838 reported in Account 332, Water Treatment Equipment, page W-8. However, no water treatment statistics are provided on the Reservoirs, Standpipes and Water Treatment schedule, page W-14. Please provide this information.
2. During our review, we noted that gallons were reported as purchased on the Sources of Water Supply - Statistics schedule, page W-10, column (b). We have reclassified these gallons to column (d), ground water. Please correct your copy accordingly.
3. During our review, we noted \$10,521 reported in Account 434, Miscellaneous Credits to Surplus, page F-1. The footnote to this account indicates this is a prior year adjustment. Please provide more detail on which account was adjusted.
4. During our review, we noted that all sales were reported as unmetered, Account 460, on the Sales of Water schedule, page W-2. We have reclassified your sales to metered, Account 461. Please correct your copy accordingly.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please

FINANCIAL SECTION FOOTNOTES

respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\Oct 28, 1999 rev letters.doc

cc: Mr. Douglas Hall, Chairman

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	981,379	1
Total Sales of Water	981,379	
Other Operating Revenues		
Forfeited Discounts (470)	4,198	2
Miscellaneous Service Revenues (471)	6,301	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,296	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	17,795	
Total Operating Revenues	999,174	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	9,817	8
Pumping Expenses (620-625)	70,650	9
Water Treatment Expenses (630-635)	95,748	10
Transmission and Distribution Expenses (640-655)	160,915	11
Customer Accounts Expenses (901-904)	23,061	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	134,821	14
Total Operation and Maintenance Expenses	495,012	
Other Operating Expenses		
Depreciation Expense (403)	136,675	15
Amortization Expense (404-407)	0	16
Taxes (408)	173,817	17
Total Other Operating Expenses	310,492	
Total Operating Expenses	805,504	
NET OPERATING INCOME	193,670	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,787	140,624	301,523	4
Commercial	417	84,474	117,159	5
Industrial	41	493,726	339,828	6
Total Metered Sales to General Customers (461)	3,245	718,824	758,510	
Private Fire Protection Service (462)	24		6,880	7
Public Fire Protection Service (463)	3,245		177,825	8
Other Sales to Public Authorities (464)	90	28,473	38,164	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,604	747,297	981,379	

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)	177,825	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)	177,825	
Forfeited Discounts (470):		
Customer late payment charges	4,198	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,198	
Miscellaneous Service Revenues (471):		
MERCH, JOBBING OR CONTRACTS	6,301	7
Total Miscellaneous Service Revenues (471)	6,301	
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	7,296	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	7,296	
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)	2,454	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	7,363	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	9,817	
 PUMPING EXPENSES		
Operation Labor (620)	14,802	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	49,465	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	6,383	9
Total Pumping Expenses	70,650	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	12,255	10
Chemicals (631)	83,269	11
Operation Supplies and Expenses (632)	224	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	95,748	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	33,639	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	23,876	16
Maintenance of Mains (651)	15,546	17
Maintenance of Services (652)	45,026	18
Maintenance of Meters (653)	29,258	19
Maintenance of Hydrants (654)	13,570	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	160,915	

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)	5,762	22
Accounting and Collecting Labor (902)	12,388	23
Supplies and Expenses (903)	4,911	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	23,061	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	44,722	27
Office Supplies and Expenses (921)	6,991	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,052	30
Property Insurance (924)	2,403	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	66,760	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	6,477	35
Transportation Expenses (933)	3,416	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	134,821	
 Total Operation and Maintenance Expenses	 495,012	

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		3,157	2
Net property tax equivalent		157,782	
Social Security		14,787	3
PSC Remainder Assessment		1,156	4
Other (specify): DIFF BETWEEN ACCRUAL & ACTUAL		92	5
Total tax expense		173,817	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Oneida				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.281250				3
County tax rate	mills		4.259700				4
Local tax rate	mills		15.679370				5
School tax rate	mills		15.442960				6
Voc. school tax rate	mills		2.207290				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		37.870570				10
Less: state credit	mills		2.248160				11
Net tax rate	mills		35.622410				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		15.679370				14
Combined School Tax Rate	mills		17.650250				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		33.329620				17
Total Tax Rate	mills		37.870570				18
Ratio of Local and School Tax to Total	dec.		0.880093				19
Total tax net of state credit	mills		35.622410				20
Net Local and School Tax Rate	mills		31.351030				21
Utility Plant, Jan. 1	\$	7,083,884	7,083,884				22
Materials & Supplies	\$	32,116	32,116				23
Subtotal	\$	7,116,000	7,116,000				24
Less: Plant Outside Limits	\$	70,000	70,000				25
Taxable Assets	\$	7,046,000	7,046,000				26
Assessment Ratio	dec.		0.711105				27
Assessed Value	\$	5,010,446	5,010,446				28
Net Local & School Rate	mills		31.351030				29
Tax Equiv. Computed for Current Year	\$	157,083	157,083				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)	384,484	10,941	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	58,570	8,862	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	443,909	19,803	
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)	165,638		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	27,009		20
Total Pumping Plant	351,000	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	12,318		22
Water Treatment Equipment (332)	18,838		23
Total Water Treatment Plant	31,156	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)	5,000		390,425	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)	1,000		66,432	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	6,000	0	457,712	
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)			165,638	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	351,000	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			12,318	22
Water Treatment Equipment (332)			18,838	23
Total Water Treatment Plant	0	0	31,156	
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		26
Transmission and Distribution Mains (343)	2,844,838	264,698	27
Fire Mains (344)	0		28
Services (345)	501,060	6,701	29
Meters (346)	337,645	11,008	30
Hydrants (348)	275,842	18,467	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,067,229	300,874	
GENERAL PLANT			
Land and Land Rights (389)	1,747		33
Structures and Improvements (390)	36,735	5,890	34
Office Furniture and Equipment (391)	29,459		35
Computer Equipment (391.1)	18,613	4,479	36
Transportation Equipment (392)	46,396	15,101	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)	38,886	55,500	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	190,590	80,970	
Total utility plant in service directly assignable	7,083,884	401,647	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,083,884	401,647	

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)			2,104,167 26
Transmission and Distribution Mains (343)			3,109,536 27
Fire Mains (344)			0 28
Services (345)	12,931		494,830 29
Meters (346)	48		348,605 30
Hydrants (348)	926		293,383 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	13,905	0	6,354,198
GENERAL PLANT			
Land and Land Rights (389)			1,747 33
Structures and Improvements (390)			42,625 34
Office Furniture and Equipment (391)			29,459 35
Computer Equipment (391.1)			23,092 36
Transportation Equipment (392)			61,497 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)	6,413		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	6,413	0	265,147
Total utility plant in service directly assignable	26,318	0	7,459,213
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	26,318	0	7,459,213

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			68,633	68,633	1
February			63,890	63,890	2
March			67,858	67,858	3
April			65,056	65,056	4
May			73,731	73,731	5
June			72,792	72,792	6
July			81,690	81,690	7
August			78,093	78,093	8
September			71,947	71,947	9
October			70,256	70,256	10
November			63,898	63,898	11
December			66,036	66,036	12
Total for year	0	0	843,880	843,880	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				8,851	14
Other utility use explanation:					15
FLUSHING HYDRANTS, BREAKS AND FLUSHING NEW LINES-5,000,000 GAL					
FIRE DEPARTMENT-41,150 GALLONS					
WATER RUNNING TO PREVENT FREEZE-UPS-3,810,300 GALLONS					
Water pumped into distribution system				835,029	16
Less: Water sold				747,297	17
Losses and unaccounted for				87,732	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,353	21
Date of maximum: 7/17/1998					22
Cause of maximum:					23
SUMMER USE IS HIGH DUE TO WATERING LAWNS					
Minimum gallons pumped by all methods in any one day during reporting year				1,550	24
Date of minimum: 12/25/1998					25
Total KWH used for pumping for the year				1,079,378	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
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 BLOCK S. ONEIDA 500 BLOCK SOUTH 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.)	195	1	166	6
Total capacity in gallons	500,000	1,250,000	400,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			12
Is a corrosion control chemical used (yes, no)?	Y			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	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.)	158		6
Total capacity in gallons	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.

								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	1.000	0	0	0	0	0	0	1
M	D	1.250	1,075	0	0	0	1,075	0	2
M	D	1.500	800	0	0	0	800	0	3
M	D	2.000	173	0	0	0	173	0	4
M	D	4.000	44,919	0	2,026	0	42,893	0	5
M	D	6.000	150,168	0	0	0	150,168	0	6
A	D	8.000	251	0	0	0	251	0	7
M	D	8.000	35,572	2,026	0	0	37,598	0	8
P	D	8.000	1,693	0	0	0	1,693	0	9
M	D	10.000	36,293	0	0	0	36,293	0	10
P	S	10.000	20	0	0	0	20	0	11
M	D	12.000	18,696	3,707	0	0	22,403	0	12
P	D	12.000	1,948	703	0	0	2,651	0	13
A	D	14.000	15,501	0	0	0	15,501	0	14
M	D	14.000	11,078	0	0	0	11,078	0	15
M	D	16.000	75	0	0	0	75	0	16
M	D	18.000	74	0	0	0	74	0	17
Total Within Municipality			318,336	6,436	2,026	0	322,746	0	
M	D	6.000	1,300	0	0	0	1,300	0	18
M	D	10.000	4,650	0	0	0	4,650	0	19
M	D	12.000	10,730	0	0	0	10,730	0	20
M	D	14.000	850	0	0	0	850	0	21
Total Outside of Municipality			17,530	0	0	0	17,530	0	
Total Utility			335,866	6,436	2,026	0	340,276	0	

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	2,196	4	65	0	2,135		1
M	1.000	871	67	1	0	937		2
M	1.500	19	1	0	0	20		3
M	2.000	64	3	0	0	67		4
M	3.000	1	0	0	0	1		5
M	4.000	63	1	1	0	63		6
M	6.000	2	0	0	0	2		7
Total Utility		3,216	76	67	0	3,225	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 (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,043	19	0	0	3,062	130	1
0.750	53	0	1	0	52	1	2
1.000	100	6	0	0	106	5	3
1.500	61	0	0	0	61	0	4
2.000	42	0	1	0	41	1	5
3.000	19	2	1	0	20	2	6
4.000	20	0	0	0	20	0	7
Total:	3,338	27	3	0	3,362	139	

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	2,741	268	11	29	0	13	3,062	1
0.750	22	20	0	2	0	8	52	2
1.000	18	61	8	16	0	3	106	3
1.500	6	34	4	16	0	1	61	4
2.000	0	22	9	10	0	0	41	5
3.000	0	5	3	10	0	2	20	6
4.000	0	7	6	7	0	0	20	7
Total:	2,787	417	41	90	0	27	3,362	

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	25	1			26	1
Within Municipality	439	14	2		451	2
Total Fire Hydrants	464	15	2	0	477	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	477
Number of distribution system valves end of year:	551
Number of distribution valves operated during year:	175

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

changed unmetered sales to metered sales 6/2/99 ele

Water Operation & Maintenance Expenses (Page W-05)

CHANGES OVER \$5,000
MAINTENANCE OF DISTRIBUTION RESERVOIRS & STANDPIPES #650-LAST YEAR WE PAINTED THE WATER TOWER AND EXPENSED IT MOSTLY TO THIS ACCOUNT. MISCELLANEOUS GENERAL EXPENSES #930-LAST YEAR'S FIGURE OF \$18,495 WAS UNUSUALLY HIGH AND THIS YEAR'S FIGURE OF \$6,477 IS CLOSER TO NORMAL. CHEMICALS, OPERATION LABOR AND MAINTENANCE OF MAINS #631,640,651 WILL ALL VARY GREATLY FROM YEAR TO YEAR DEPENDING ON WHEN CHEMICALS ARE PURCHASED AND THE AMOUNT TIME MY CREW HAS AVAILABLE FOR MAIN MAINTENANCE, ETC.

Water Utility Plant in Service (Page W-08)

POWER OPERATED EQUIPMENT #396-THIS WAS THE PURCHASE FOR A BACKHOE WHEEL LOADER IN THE AMOUNT OF \$55,500.
TRANSPORTATION EQUIPMENT #392-BOUGHT A NEW PICK-UP TRUCK.
WELLS #314-WE REHABILITATED WELL #5.

Sources of Water Supply - Statistics (Page W-10)

purchased water gallons moved to ground water gallons 10/25/99 ele

Reservoirs, Standpipes & Water Treatment (Page W-14)

Water treatment stats provided by utility response received December 17, 1999. Capacity was not provided. Additional point of application was the reservoir. Corrosion control indicated "caustic to raise PH". 1/11/00 ele

Water Mains (Page W-15)

THE AMOUNT OF MAINS ADDED DURING THE YEAR WERE FINANCED WITH CONTRIBUTED CAPITAL FROM THE MUNICIPALITY IN THE FORM OF TIF#3. TIF#3 IS AN INDUSTRIAL PARK WHICH WE EXPANDED IN 1998 AND DISTRIBUTED THE ASSETS TO THIS UTILITY.

Water Services (Page W-16)

NET ADDED WATER SERVICES WERE MOSTLY FINANCED WITH CONTRIBUTED CAPITAL FROM THE MUNICIPALITY IN THE FORM OF TIF#3. TIF#3 WAS EXPANDED DURING 1998 AND THE ASSETS WERE DISTRIBUTED TO THIS UTILITY.

Hydrants and Distribution System Valves (Page W-18)

NOTIFICATION APPEARED REGARDING OUR NOT HAVING TESTED AT LEAST ONE HALF OF THE HYDRANTS. ROGER FREUND, WATER SUPERINTENDENT, EXPLAINED THAT IT IS IMPOSSIBLE FOR THIS DEPARTMENT TO TEST THAT NUMBER DUE TO LACK OF PERSONNEL.
