



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, 2001

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF 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:

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: RICHARD JOHNS

Title: CHAIRMAN

Office Address:

1113 PINOS STREET

RHINELANDER, WI 54501

Telephone: (715) 362 - 4862

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:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/13/2002

Period covered by most recent audit: JANUARY 1, 2001 THROUGH DECEMBER 31, 20

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) 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 HIRSCH DONAHUE
- MR RICHARD J. JOHNS, CHAIRMAN
- MR. GEORGE STANLEY
- MR. ANTON YEAGER

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: 1/1/2000 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)	1,048,593	1,035,302	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	519,346	483,800	2
Depreciation Expense (403)	161,203	157,959	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	176,292	175,234	5
Total Operating Expenses	856,841	816,993	
Net Operating Income	191,752	218,309	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	191,752	218,309	
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)	47,249	54,268	10
Miscellaneous Nonoperating Income (421)	30,539	42,618	11
Total Other Income	77,788	96,886	
Total Income	269,540	315,195	
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	269,540	315,195	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	30,539	47,708	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	30,539	47,708	
Net Income	239,001	267,487	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,187,721	1,920,234	20
Balance Transferred from Income (433)	239,001	267,487	21
Miscellaneous Credits to Surplus (434)	48,811	0	22
Miscellaneous Debits to Surplus--Debit (435)	26,002	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)	2,449,531	2,187,721	

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	47,249	5
Total (Acct. 419):	47,249	
Miscellaneous Nonoperating Income (421):		
SEE FOOTNOTE	30,539	6
Total (Acct. 421):	30,539	
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- SEE FOOTNOTE	48,811	9
Total (Acct. 434):	48,811	
Miscellaneous Debits to Surplus (435):		
PRIOR YEAR ADJUSTMENT-SEE FOOTNOTE	26,002	10
Total (Acct. 435)--Debit:	26,002	
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	1,048,593	0	0	0	1,048,593	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:						
TWO PRIOR YEAR ADJUSTMENTS-SEE FOOTNOTE	22,809				22,809	6
Revenues subject to Wisconsin Remainder Assessment	1,071,402	0	0	0	1,071,402	

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	215,981		215,981	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	2,207		2,207	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	218,188	0	218,188	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,731,311	8,521,330	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,935,398	1,841,389	2
Net Utility Plant	6,795,913	6,679,941	
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)	550,177	590,177	6
Special Funds (125)	0	0	7
Total Other Property and Investments	550,177	590,177	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	138,907	152,613	8
Temporary Cash Investments (132)	1,166,423	951,940	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	229,349	265,078	11
Other Accounts Receivable (143)	0	11,387	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	31,475	23,167	14
Materials and Supplies (150)	38,793	34,839	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,604,947	1,439,024	
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	8,951,037	8,709,142	

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)		0	22
Unappropriated Earned Surplus (216)	2,449,531	2,187,721	23
Total Proprietary Capital	5,531,656	5,269,846	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	550,000	590,000	26
Total Long-Term Debt	550,000	590,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	45,144	26,729	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	160,939	160,939	31
Interest Accrued (237)	4,710	5,090	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	210,793	192,758	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	37
Injuries and Damages Reserve (262)		0	38
Pensions and Benefits Reserve (263)		0	39
Miscellaneous Operating Reserves (265)		0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,658,588	2,656,538	41
Total Liabilities and Other Credits	8,951,037	8,709,142	

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)	8,618,240	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)	113,071				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	8,731,311	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,935,398	0	0	0	10
Total Accumulated Provision	1,935,398	0	0	0	
Net Utility Plant	6,795,913	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	1,841,389				1,841,389	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	161,203				161,203	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,999				9,999	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	171,202	0	0	0	171,202	13
Debits during year						14
Book cost of plant retired	77,193				77,193	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	77,193	0	0	0	77,193	19
Balance End of Year	1,935,398	0	0	0	1,935,398	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	38,793	34,839
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	38,793	34,839

**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			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	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%	550,000	1
Total for Account 224				550,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	160,939	1
Accruals:		
Charged water department expense	176,292	2
Charged electric department expense		3
Charged sewer department expense	3,681	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>179,973</u>	
Taxes paid during year:		
County, state and local taxes	160,939	6
Social Security taxes	17,141	7
PSC Remainder Assessment	1,893	8
Other (explain):		
NONE		9
Total payments and other debits	<u>179,973</u>	
Balance end of year	<u><u>160,939</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
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	5,090	30,539	30,919	4,710	3
Subtotal	5,090	30,539	30,919	4,710	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	5,090	30,539	30,919	4,710	

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	2,656,538	0	0	0	0	2,656,538	1
Add credits during year:							
For Services	2,050					2,050	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,658,588	0	0	0	0	2,658,588	
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	550,000	3
Total (Acct. 124):	550,177	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	229,349	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	229,349	
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	31,475	13
Total (Acct. 145):	31,475	
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	8,566,403	0	0	0	8,566,403	1
Materials and Supplies	36,816	0	0	0	36,816	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,888,393	0	0	0	1,888,393	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,657,563	0	0	0	2,657,563	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,057,263	0	0	0	4,057,263	
Net Operating Income	191,752	0	0	0	191,752	8
Net Operating Income as a percent of Average Net Rate Base						
	4.73%	N/A	N/A	N/A	4.73%	

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	2,318,626	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	5,400,751	
Net Income		
Net Income	239,001	5
 Percent Return on Proprietary Capital	 4.43%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

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

Income Statement Account Details (Page F-02)

PAGE 2, LINE 5, INTEREST INCOME-INTEREST RATES ARE MUCH LOWER IN 2001 THAN 2000.

PAGE 2, LINE 6, THE CITY BORROWED \$620,000 TO EXTEND WATER OUT TO NICOLET COLLEGE. THE COLLEGE WAS UNABLE TO BORROW THE MONEY ON THEIR OWN SO THE CITY AGREED TO BORROW THE MONEY. THE COLLEGE MAKES ALL THE DEBT PAYMENTS. THIS LINE IS THE AMOUNT NICOLET COLLEGE PAID TO THE CITY IN INTEREST PAYMENTS. AND...OF COURSE, THE CITY PAID THIS OUT TO THE LENDER. THE AMOUNT COLLECTED IS \$12,000 MORE LAST YEAR DUE TO FIRST INTEREST PAYMENT CONTAINS MORE MONTHS OF INTEREST.

PAGE F-2, MISC CREDIT TO SURPLUS, DURING RATE CONSULTANTS EXAMINATION OF OUR BOOKS IN 2001, HE DISCOVERED THAT A MISTAKE HAD BEEN MADE ON THE (YEAR 2000) TAX ROLL JOURNAL ENTRY. A PRIOR YEAR ADJUSTMENT IS NECESSARY TO CORRECT THIS MISTAKE. I CALLED DAN BOYLE FROM PSC TO ASK HOW TO CORRECT THE PROBLEM. HE WALKED ME THROUGH THE PROCESS AND JOURNAL ENTRY. HE ALSO TOLD ME TO INCLUDE THIS IN THE FOOTNOTES.

PAGE F-2, MISC DEBIT TO SURPLUS, DURING MY EXAMINATION OF 2000'S YEAR-END UNBILLED A/R, IT WAS DISCOVERED THAT REVENUES WERE OVERSTATED ON A REPORT WHICH WAS USED TO CALCULATE THE UNBILLED A/R FOR 2000. I CONSULTED WITH OUR AUDITORS AND WE PREPARED A PRIOR YEAR ADJUSTMENT TO CORRECT THE MISTAKE FROM 2000.

Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

I HAD TWO PRIOR YEAR ADJUSTMENTS IN 2001. FIRST, WAS DUE TO A TAX ROLL MISTAKE WHERE I UNDERSTATED REVENUES BY \$48,811. THE SECOND WAS AN ERROR ON THE 2000 YEAR-END ADJUSTMENT TO UNBILLED ACCOUNTS RECEIVABLE WHERE I OVERSTATED REVENUES BY \$26,002. THE NET DIFFERENCE WAS AN INCREASE TO REVENUES FOR \$22,809.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13, 2002

Ms. Peggy L. Lass, City Comptroller
City Of Rhinelander Water Utility
135 South Stevens Street
P.O. Box 658
Rhinelander, WI 54501-0658

2001 Analytical Review DWCCA-5010-ELE

Dear Ms. Lass:

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

However, 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 2001 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:bhh:w:\compl\Analytical Reviews\2001 analytical review letters\5010
rhinelander.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,022,402	1
Total Sales of Water	1,022,402	
Other Operating Revenues		
Forfeited Discounts (470)	10,824	2
Miscellaneous Service Revenues (471)	4,761	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,606	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	26,191	
Total Operating Revenues	1,048,593	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	2,992	8
Pumping Expenses (620-625)	81,983	9
Water Treatment Expenses (630-635)	103,837	10
Transmission and Distribution Expenses (640-655)	155,761	11
Customer Accounts Expenses (901-904)	25,114	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	149,659	14
Total Operation and Maintenance Expenses	519,346	
Other Operating Expenses		
Depreciation Expense (403)	161,203	15
Amortization Expense (404-407)		16
Taxes (408)	176,292	17
Total Other Operating Expenses	337,495	
Total Operating Expenses	856,841	
NET OPERATING INCOME	191,752	

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	130,507	317,980	4
Commercial	440	86,626	131,594	5
Industrial	45	544,951	355,904	6
Total Metered Sales to General Customers (461)	3,310	762,084	805,478	
Private Fire Protection Service (462)	32		9,264	7
Public Fire Protection Service (463)	3,403		160,939	8
Other Sales to Public Authorities (464)	93	34,040	46,721	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 6,838	 796,124	 1,022,402	

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)	160,939	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)	160,939	
Forfeited Discounts (470):		
Customer late payment charges	10,824	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	10,824	
Miscellaneous Service Revenues (471):		
MERCHANDISING, JOBBING AND CONTRACTS	4,761	7
Total Miscellaneous Service Revenues (471)	4,761	
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	10,606	10
Other (specify): NONE		11
Total Other Water Revenues (474)	10,606	
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)	157	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	2,835	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	2,992	
 PUMPING EXPENSES		
Operation Labor (620)	16,814	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	60,435	7
Operation Supplies and Expenses (623)	423	8
Maintenance of Pumping Plant (625)	4,311	9
Total Pumping Expenses	81,983	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	13,969	10
Chemicals (631)	88,751	11
Operation Supplies and Expenses (632)	61	12
Maintenance of Water Treatment Plant (635)	1,056	13
Total Water Treatment Expenses	103,837	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	33,616	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	491	16
Maintenance of Mains (651)	26,883	17
Maintenance of Services (652)	46,869	18
Maintenance of Meters (653)	34,384	19
Maintenance of Hydrants (654)	13,518	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	155,761	

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)	5,013	22
Accounting and Collecting Labor (902)	13,599	23
Supplies and Expenses (903)	6,502	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	25,114	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	51,078	27
Office Supplies and Expenses (921)	11,916	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	67,366	30
Property Insurance (924)	2,440	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	4,203	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	7,589	35
Transportation Expenses (933)	5,067	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	149,659	
 Total Operation and Maintenance Expenses	519,346	

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		3,681	2
Net property tax equivalent		157,258	
Social Security		17,141	3
PSC Remainder Assessment		1,893	4
Other (specify): NONE			5
Total tax expense		176,292	

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		0.232979				3
County tax rate	mills		3.549134				4
Local tax rate	mills		10.551514				5
School tax rate	mills		11.527980				6
Voc. school tax rate	mills		1.538535				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.400142				10
Less: state credit	mills		1.667932				11
Net tax rate	mills		25.732210				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.551514				14
Combined School Tax Rate	mills		13.066515				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.618029				17
Total Tax Rate	mills		27.400142				18
Ratio of Local and School Tax to Total	dec.		0.861967				19
Total tax net of state credit	mills		25.732210				20
Net Local and School Tax Rate	mills		22.180326				21
Utility Plant, Jan. 1	\$	8,521,330	8,521,330				22
Materials & Supplies	\$	34,839	34,839				23
Subtotal	\$	8,556,169	8,556,169				24
Less: Plant Outside Limits	\$	660,648	660,648				25
Taxable Assets	\$	7,895,521	7,895,521				26
Assessment Ratio	dec.		0.858468				27
Assessed Value	\$	6,778,052	6,778,052				28
Net Local & School Rate	mills		22.180326				29
Tax Equiv. Computed for Current Year	\$	150,339	150,339				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)	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	8,059	23
Total Water Treatment Plant	31,156	8,059	
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)	36,850		128,788 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			27,009 20
Total Pumping Plant	36,850	0	314,150
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		26
Transmission and Distribution Mains (343)	3,900,294	80,090	27
Fire Mains (344)	0		28
Services (345)	590,313	28,428	29
Meters (346)	386,505	24,323	30
Hydrants (348)	375,220	9,630	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,360,176	142,471	
GENERAL PLANT			
Land and Land Rights (389)	1,747		33
Structures and Improvements (390)	43,585		34
Office Furniture and Equipment (391)	30,061	16,523	35
Computer Equipment (391.1)	34,156	1,814	36
Transportation Equipment (392)	61,497	12,000	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	277,773	30,337	
Total utility plant in service directly assignable	8,514,566	180,867	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,514,566	180,867	

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)	20,300		3,960,084 27
Fire Mains (344)			0 28
Services (345)	8,288		610,453 29
Meters (346)	2,147		408,681 30
Hydrants (348)	1,608		383,242 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	32,343	0	7,470,304
GENERAL PLANT			
Land and Land Rights (389)			1,747 33
Structures and Improvements (390)			43,585 34
Office Furniture and Equipment (391)			46,584 35
Computer Equipment (391.1)			35,970 36
Transportation Equipment (392)	8,000		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	8,000	0	300,110
Total utility plant in service directly assignable	77,193	0	8,618,240
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	77,193	0	8,618,240

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			80,006	80,006	1
February			73,045	73,045	2
March			80,456	80,456	3
April			69,617	69,617	4
May			72,586	72,586	5
June			72,521	72,521	6
July			86,297	86,297	7
August			79,709	79,709	8
September			62,634	62,634	9
October			63,933	63,933	10
November			57,754	57,754	11
December			57,909	57,909	12
Total annual pumpage	0	0	856,467	856,467	
Less: Water sold				796,124	13
Volume pumped but not sold				60,343	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				5,587	16
Volume related to equipment/system malfunction				1,000	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				6,587	19
Volume pumped but unaccounted for				53,756	20
Percent of water lost				6%	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.)				3,039	23
Date of maximum: 7/17/2001					24
Cause of maximum:					25
Fire					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,237	26
Date of minimum: 12/24/2001					27
Total KWH used for pumping for the year				1,036,611	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)	
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	0	0	1,075		2
M	D	1.500	800	0	0	0	800		3
M	D	2.000	173	0	0	0	173		4
M	D	4.000	41,303	0	0	0	41,303		5
M	D	6.000	148,468	0	1,450	0	147,018		6
A	D	8.000	251	0	0	0	251		7
M	D	8.000	42,794	1,600	0	0	44,394		8
P	D	8.000	1,693	0	0	0	1,693		9
M	D	10.000	36,293	0	0	0	36,293		10
P	S	10.000	20	0	0	0	20		11
M	D	12.000	22,403	0	0	0	22,403		12
P	D	12.000	2,651	0	0	0	2,651		13
A	D	14.000	15,501	0	0	0	15,501		14
M	D	14.000	11,078	0	0	0	11,078		15
M	D	16.000	75	0	0	0	75		16
M	D	18.000	74	0	0	0	74		17
Total Within Municipality			324,652	1,600	1,450	0	324,802		
M	D	6.000	1,300	0	0	0	1,300		18
M	D	10.000	4,650	0	0	0	4,650		19
M	D	12.000	20,991	0	0	0	20,991		20
P	D	12.000	714	0	0	0	714		21
M	D	14.000	850	0	0	0	850		22
Total Outside of Municipality			28,505	0	0	0	28,505		
Total Utility			353,157	1,600	1,450	0	353,307		

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	2,056	0	36	0	2,020		1
M	1.000	1,029	42	1	0	1,070		2
M	1.500	19	3	0	0	22		3
M	2.000	69	0	0	0	69		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		3,239	45	37	0	3,247	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	3,088	148	103	0	3,133	205	1
0.750	52	0	4	0	48	10	2
1.000	110	12	4	0	118	8	3
1.500	63	2	0	0	65	2	4
2.000	47	3	1	0	49	3	5
3.000	18	0	1	0	17	0	6
4.000	20	0	0	0	20	0	7
Total:	3,398	165	113	0	3,450	228	

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	2,778	276	15	30	0	34	3,133	1
0.750	22	20	0	2	0	4	48	2
1.000	19	66	9	18	0	6	118	3
1.500	6	39	4	16	0	0	65	4
2.000	0	27	9	11	0	2	49	5
3.000	0	5	2	9	0	1	17	6
4.000	0	7	6	7	0	0	20	7
Total:	2,825	440	45	93	0	47	3,450	

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	458	5	3		460	2
Total Fire Hydrants	504	5	3	0	506	
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:	506
Number of distribution system valves end of year:	610
Number of distribution valves operated during year:	150

WATER OPERATING SECTION FOOTNOTES

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

FORFEITED DISCOUNTS HAS INCREASED PROBABLY DUE TO SLOWER ECONOMY AND PEOPLE GENERALLY HAVING LESS MONEY TO PAY BILLS.

Water Operation & Maintenance Expenses (Page W-05)

622-THIS JUST DEPENDS WHEN THE ELECTRIC BILL ARRIVES AT YEAR-END AS JUST ONE PAYMENT WILL MAKE A SIGNIFICATE DIFFERENCE. THE COMPTROLLER DRAWS THE LINE AT FEBRUARY 15TH 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 FOR. JUST ONE SHIPMENT CAN MAKE A DIFFERENCE OF 25%.

Water Utility Plant in Service (Page W-08)

325-RETIRED OLD AUTOCON SYSTEM

332-PURCHASED ONE PIECE OF EQUIPMENT FROM ENERGENECS ON 2/2001 FOR \$8059.

391-NEW REMOTE BILLING SYSTEM.

391.1-NEW COMPUTER

392-NEW VEHICLE

Pumping and Purchased Water Statistics (Page W-10)

W-10 Line14. Metered 803,103,000 minus water running 3,587,000 equals 799,516,000.

Water Mains (Page W-15)

W-15 ASSETS OF THE UTILITY WERE USED TO FINANCE THE ADDITION OF 1600' OF MAINS.

Water Services (Page W-16)

W-16 ASSETS OF THE UTILITY WERE USED TO REHAB. SERVICES DURING 2001. NEW SERVICES WERE PAID FOR BY THE CUSTOMERS.

Hydrants and Distribution System Valves (Page W-18)

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.
