



3015 (02-09-04)

ANNUAL REPORT

OF

Name: GILLETT WATER AND SEWER COMMISSION

Principal Office: 150 NORTH MC KENZIE STREET
GILLETT, WI 54124

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GILLETT WATER AND SEWER COMMISSION

Utility Address: 150 NORTH MC KENZIE STREET
GILLETT, WI 54124

When was utility organized? 1/1/1926

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LAURI CORNELIUS
Title: CLERK/TREASURER

Office Address:

150 NORTH MC KENZIE STREET
GILLETT, WI 54124

Telephone: (920) 855 - 2255

Fax Number: (920) 855 - 6283

E-mail Address:

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

Name: DAVID MACCOUX CPA
Title: MANAGER

Office Address: JONET & FOUNTAIN LLP

200 SOUTH WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

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: DAVID MACCOUX CPA
Title: MANAGER

Office Address: JONET & FOUNTAIN LLP

200 SOUTH WASHINGTON STREET
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

E-mail Address:

Date of most recent audit report: 2/5/1999

Period covered by most recent audit: 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JON SIMPSON
Title: SUPERINTENDENT

Office Address:
150 NORTH MC KENZIE STREET
GILLETT, WI 54124

Telephone: (920) 855 - 2255
Fax Number: (920) 855 - 6283

E-mail Address:
Name: LAURI CORNELIUS
Title: CLERK/TREASURER

Office Address:
150 NORTH MC KENZIE STREET
GILLETT, WI 54124

Telephone: (920) 855 - 2255
Fax Number: (920) 855 - 6283

E-mail Address:
Name: NANETTE MOHR
Title: CHAIRMAN

Office Address:
150 NORTH MC KENZIE STREET
GILLETT, WI 54124

Telephone: (920) 855 - 2255
Fax Number: (920) 855 - 6283

E-mail Address:
Name of utility commission/committee: CITY OF GILLETT UTILITY COMMITTEE

Names of members of utility commission/committee:

- VERNON DAHLSTROM
- KATHY HAMILTON
- JOHN KASTEN
- NANETTE MOHR
- BARB SMITH

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. § 66.077 of the Wisconsin Statutes? YES
Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	214,814	225,627	1
Operating Expenses:			
Operation and Maintenance Expense (401)	85,695	87,218	2
Depreciation Expense (403)	38,577	38,064	3
Amortization Expense (404)	0	0	4
Taxes (408)	36,400	36,108	5
Total Operating Expenses	160,672	161,390	
Net Operating Income	54,142	64,237	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	54,142	64,237	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	47,521	24,929	9
Miscellaneous Nonoperating Income (421)	30,983	23,130	10
Total Other Income	78,504	48,059	
Total Income	132,646	112,296	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	132,646	112,296	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	26,329	0	13
Amortization of Debt Discount and Expense (428)	1,419		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	569	1,953	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	28,317	1,953	
Net Income	104,329	110,343	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,210,113	1,108,589	19
Balance Transferred from Income (433)	104,329	110,343	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	11,547	8,819	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,302,895	1,210,113	

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 Miscellaneous Nonoperating Income, Account 421.

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	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON CASH AND INVESTMENTS	47,521	4
Total (Acct. 419):	47,521	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER UTILITY ACTIVITY	30,983	5
Total (Acct. 421):	30,983	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
ADDITIONS TO DNR EQUIPMENT	11,547	9
Total (Acct. 435)--Debit:	11,547	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
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 and 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	214,814	0	0	0	214,814	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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	214,814	0	0	0	214,814	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,868,765	1,739,877	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	558,527	532,913	2
Net Utility Plant	1,310,238	1,206,964	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,175,834	1,931,136	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	872,676	811,122	4
Net Nonutility Property	1,303,158	1,120,014	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	370,720	170,348	7
Total Other Property and Investments	1,673,878	1,290,362	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	498,401	930,632	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,170	9,708	11
Other Accounts Receivable (143)	21,398	22,651	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	10,109	6,380	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	539,078	969,371	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,771	14,190	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	12,771	14,190	
Total Assets and Other Debits	3,535,965	3,480,887	

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)	318,566	318,566	21
Appropriated Earned Surplus (215)	181,895	170,348	22
Unappropriated Earned Surplus (216)	1,302,895	1,210,113	23
Total Proprietary Capital	1,803,356	1,699,027	
LONG-TERM DEBT			
Bonds (221)	525,000	525,000	24
Advances from Municipality (223)	0	47,659	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	525,000	572,659	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	13,338		28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	33,933	33,933	31
Interest Accrued (237)	2,025	1,085	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	49,296	35,018	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	2,450	2,102	36
Total Deferred Credits	2,450	2,102	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,155,863	1,172,081	38
Total Liabilities and Other Credits	3,535,965	3,480,887	

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 (100)	1,858,173	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	10,592				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,868,765	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	558,527	0	0	0	9
Total Accumulated Provision	558,527	0	0	0	
Net Utility Plant	1,310,238	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	532,913				532,913	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	38,577				38,577	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,451				1,451	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	8,060				8,060	10
Other credits (specify):						11
					0	12
Total credits	48,088	0	0	0	48,088	13
Debits during year						14
Book cost of plant retired	22,474				22,474	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	22,474	0	0	0	22,474	19
Balance End of Year	558,527	0	0	0	558,527	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						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	1,931,136	255,053	10,355	2,175,834	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,931,136	255,053	10,355	2,175,834	
Less accum. prov. depr. & amort. (122)	811,122	71,909	10,355	872,676	3
Net Nonutility Property	1,120,014	183,144	0	1,303,158	

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	7,264	5,580
Sewer utility	2,845	800
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	10,109	6,380

**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)				
WATER AND SEWER SYSTEM REVENUE BONDS	1,419	428	12,771	1
Total			12,771	
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	318,566	1
Changes during year (explain):		2
Balance end of year	<u>318,566</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)	
WATER AND SEWER SYSTEM REVENUE BON	12/01/1997	12/01/2007	4.61%	525,000	1
Total Bonds (Account 221):				525,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- 1. Report each class of debt included in Accounts 223, 224 and 231.
- 2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- 3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	33,933	1
Accruals:		
Charged water department expense	36,400	2
Charged electric department expense		3
Charged sewer department expense	410	4
Other (explain):		
NONE		5
Total Accruals and other credits	36,810	
Taxes paid during year:		
County, state and local taxes	33,933	6
Social Security taxes	2,589	7
PSC Remainder Assessment	288	8
Other (explain):		
NONE		9
Total payments and other debits	36,810	
Balance end of year	33,933	

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)					
1997 Revenue Bonds	0	26,329	24,304	2,025	1
Subtotal	0	26,329	24,304	2,025	
Advances from Municipality (223)					
City	1,085	569	1,654	0	2
Subtotal	1,085	569	1,654	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,085	26,898	25,958	2,025	

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	505,288	0	0	666,793	0	1,172,081	1
Add credits during year:							
For Services	2,199			1,358		3,557	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION				19,775		19,775	5
Balance End of Year	507,487	0	0	648,376	0	1,155,863	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	374,916			494,390		869,306	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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DNR EQUIPMENT REPLACEMENT FUND	181,895	3
REVENUE BOND RESERVE FUND	52,500	4
REVENUE BOND SPECIAL REDEMPTION FUND	6,192	5
REVENUE BOND CONSTRUCTION FUND	130,133	6
Total (Acct. 125):	370,720	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,170	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	9,170	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	21,398	12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	21,398	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
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	18
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	19
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
COMPENSATED ABSENCES PAYABLE	2,450 20
Total (Acct. 253):	2,450
<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	1,799,025	0	0	0	1,799,025	1
Materials and Supplies	6,422	0	0	0	6,422	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	545,720	0	0	0	545,720	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	506,387	0	0	0	506,387	6
Other (specify):					0	7
Average Net Rate Base	753,340	0	0	0	753,340	
Net Operating Income	54,142	0	0	0	54,142	8
Net Operating Income as a percent of Average Net Rate Base	7.19%	N/A	N/A	N/A	7.19%	

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	318,566	1
Appropriated Earned Surplus	176,121	2
Unappropriated Earned Surplus	1,256,504	3
Other (Specify):		4
Total Average Proprietary Capital	1,751,191	
Net Income		
Net Income	104,329	5
Percent Return on Proprietary Capital	5.96%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

Account 131: Bond proceeds and bond reserve requirement were transferred to account 125.

Account 223: The 10/93 general obligation notes were fully retired during 1998.

Identification and Ownership (Page iv)

May 20, 1999

Ms. Lauri Cornelius, Clerk Treasurer
Gillett Water And Sewer Commission
150 North Mc Kenzie Street
Gillett, WI 54124-9330

1998 Analytical Review DWCCA-2220-PJL

Dear Ms. Cornelius:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	211,258	1
Total Sales of Water	211,258	
Other Operating Revenues		
Forfeited Discounts (470)	447	2
Other Water Revenues (474)	3,109	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,556	
Total Operating Revenues	214,814	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	47,284	5
General Operating Expenses (680-690)	38,411	6
Total Operation and Maintenance Expenses	85,695	
Other Operating Expenses		
Depreciation Expense (403)	38,577	7
Amortization Expense (404)		8
Taxes (408)	36,400	9
Total Other Operating Expenses	74,977	
Total Operating Expenses	160,672	
NET OPERATING INCOME	54,142	

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	490	20,251	60,442	4
Commercial	77	7,814	19,714	5
Industrial	16	44,161	43,788	6
Total Metered Sales to General Customers (461)	583	72,226	123,944	
Private Fire Protection Service (462)	7		5,707	7
Public Fire Protection Service (463)	535		76,726	8
Other Sales to Public Authorities (464)	7	1,873	4,881	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,132	74,099	211,258	

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)	76,726	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)	76,726	
Forfeited Discounts (470):		
Customer late payment charges	447	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	447	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,707	7
Other (specify):		
Water connection charges	1,402	8
Total Other Water Revenues (474)	3,109	
Amortization of Construction Grants (475):		
NONE		9
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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	25,112	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,151	3
Chemicals (630)	4,101	4
Supplies and Expenses (640)	5,357	5
Repairs of Water Plant (650)	3,028	6
Transportation Expenses (660)	535	7
Total Plant Operation and Maintenance Expenses	47,284	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,666	8
Office Supplies and Expenses (681)	4,534	9
Outside Services Employed (682)	11,245	10
Insurance Expense (684)	3,255	11
Employees Pensions and Benefits (686)	10,374	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	337	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	38,411	
 Total Operation and Maintenance Expenses	85,695	

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		33,933	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		410	2
Net property tax equivalent		33,523	
Social Security		2,589	3
PSC Remainder Assessment		288	4
Other (specify): NONE			5
Total tax expense		<u>36,400</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(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			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.223292				3
County tax rate	mills		5.798380				4
Local tax rate	mills		5.136543				5
School tax rate	mills		10.860484				6
Voc. school tax rate	mills		1.451088				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.469787				10
Less: state credit	mills		1.925603				11
Net tax rate	mills		21.544184				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.136543				14
Combined School Tax Rate	mills		12.311572				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.448115				17
Total Tax Rate	mills		23.469787				18
Ratio of Local and School Tax to Total	dec.		0.743429				19
Total tax net of state credit	mills		21.544184				20
Net Local and School Tax Rate	mills		16.016566				21
Utility Plant, Jan. 1	\$	1,739,877	1,739,877				22
Materials & Supplies	\$	6,380	6,380				23
Subtotal	\$	1,746,257	1,746,257				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,746,257	1,746,257				26
Assessment Ratio	dec.		0.895100				27
Assessed Value	\$	1,563,075	1,563,075				28
Net Local & School Rate	mills		16.016566				29
Tax Equiv. Computed for Current Year	\$	25,035	25,035				30
Tax Equivalent per 1994 PSC Report	\$	33,933					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	33,933					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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	2,986		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)	141,985		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	144,971	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	108,004		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	143,313		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,910		20
Total Pumping Plant	254,227	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	10,690		23
Total Water Treatment Plant	10,690	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,986	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)			141,985	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	144,971	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			108,004	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	199		143,114	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,910	20
Total Pumping Plant	199	0	254,028	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			10,690	23
Total Water Treatment Plant	0	0	10,690	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	521,915		26
Transmission and Distribution Mains (343)	571,425	94,471	27
Fire Mains (344)	0		28
Services (345)	58,031	14,596	29
Meters (346)	57,226	4,660	30
Hydrants (348)	49,691	18,031	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,258,288	131,758	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	11,854		34
Office Furniture and Equipment (372)	1,088		35
Computer Equipment (372.1)	2,720		36
Transportation Equipment (373)	30,893	7,665	37
Other General Equipment (379)	25,146	1,347	38
Other Tangible Property (390)	0		39
Total General Plant	71,701	9,012	
Total utility plant in service directly assignable	1,739,877	140,770	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,739,877	140,770	

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)			521,915 26
Transmission and Distribution Mains (343)			665,896 27
Fire Mains (344)			0 28
Services (345)			72,627 29
Meters (346)	3,720		58,166 30
Hydrants (348)	1,200		66,522 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	4,920	0	1,385,126
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			11,854 34
Office Furniture and Equipment (372)		150	1,238 35
Computer Equipment (372.1)		1,090	3,810 36
Transportation Equipment (373)	17,005		21,553 37
Other General Equipment (379)	350	(1,240)	24,903 38
Other Tangible Property (390)			0 39
Total General Plant	17,355	0	63,358
Total utility plant in service directly assignable	22,474	0	1,858,173
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	22,474	0	1,858,173

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			3,671	3,671	1
February			3,261	3,261	2
March			3,297	3,297	3
April			3,347	3,347	4
May			4,174	4,174	5
June			4,697	4,697	6
July			18,056	18,056	7
August			14,441	14,441	8
September			16,001	16,001	9
October			3,955	3,955	10
November			3,389	3,389	11
December			3,212	3,212	12
Total for year	0	0	81,501	81,501	
Less: Measured or estimated water used in main flushing and water treatment during year				240	13
Less: Other utility use				348	14
Other utility use explanation:					15
Main breaks, water run to waste for freeze protection, and street and sewer cleaning.					
Water pumped into distribution system				80,913	16
Less: Water sold				74,099	17
Losses and unaccounted for				6,814	18
Percent unaccounted for to the nearest whole percent (%)				8%	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				771	21
Date of maximum: 8/4/1998					22
Cause of maximum:					23
Seasonal canning factory					
Minimum gallons pumped by all methods in any one day during reporting year				54	24
Date of minimum: 10/24/1998					25
Total KWH used for pumping for the year				122,560	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)	
135 EAST WASHINGTON STREET	WELL #1	237	36	270,000	Yes	1
135 EAST WASHINGTON STREET	WELL #2	245	29	792,000	Yes	2
FOELKER STREET	WELL #3	283	36	1,296,000	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	WELL #1	WELL #2	WELL #2 ENGINE	1
Location	GILLETT	GILLETT	GILLETT	2
Purpose	P	P	S	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE BOWLER	EMPO	CUMMINGS	5
Year Installed	1926	1968	1961	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	600	1	8
Pump Motor or Standby Engine Mfr	LAYNE BOWLER	LAYNE NW	CUMMINGS	9 10
Year Installed	1926	1961	1961	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	25	25	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3	WELL STATION #1	STATION #1 BOOSTER PUMP	14
Location	GILLETT	GILLETT	GILLETT	15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	SINGER	F. MORSE	AURORA	18
Year Installed	1974	1961	1969	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	900	600	600	21
Pump Motor or Standby Engine Mfr	LAYNE BOWLER	F. MORSE	AURORA	22 23
Year Installed	1974	1961	1969	24
Type	ELECTRIC	NATURAL GAS	ELECTRIC	25
Horsepower	50	75	50	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL STATION #2			1
Location	GILLETT			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	LAYNE NW			5
Year Installed	1974			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	900			8
Pump Motor or Standby Engine Mfr	U.S. MOTOR			9 10
Year Installed	1990			11
Type	ELECTRIC			12
Horsepower	75			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER	WELL #3	WELL 1 & 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1990	1974	1926	4
Primary material (earthen, steel, concrete, other)	STEEL	OTHER	OTHER	5
Elevation difference in feet (See Headnote 3.)	0	0	181	6
Total capacity in gallons	300,000	100,000	75,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	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.)		1.5000	1.0800	12
Is a corrosion control chemical used (yes, no)?		Y	Y	13
Is water fluoridated (yes, no)?		Y	Y	14

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	4.000	755	0	0	0	755	1
M	D	6.000	40,541	52		0	40,593	2
M	D	8.000	9,922	0	0	0	9,922	3
M	D	10.000	6,041	2,979	0	0	9,020	4
M	T	12.000	11,729	0	0	0	11,729	5
P	T	12.000	2,750	0	0	0	2,750	6
Total Within Municipality			71,738	3,031	0	0	74,769	
Total Utility			71,738	3,031	0	0	74,769	

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	557	0	0	0	557	55	1
M	1.000	24	11	0	0	35	10	2
M	1.500	3	0	0	0	3		3
M	2.000	4	0	0	0	4	1	4
M	3.000	3	0	0	0	3		5
M	4.000	3	0	0	0	3		6
M	10.000	1	0	0	0	1		7
Total Utility		595	11	0	0	606	66	

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	666	72	61	0	677	4	1
0.750	3	0	0	0	3	0	2
1.000	11	1	1	0	11	0	3
1.500	11	1	0	0	12	0	4
2.000	5	1	0	0	6	0	5
3.000	4	0	0	0	4	1	6
8.000	1	0	0	0	1	1	7
Total:	701	75	62	0	714	6	

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	585	67	8	2	0	15	677	1
0.750	1	2	0	0	0	0	3	2
1.000	0	9	2	0	0	0	11	3
1.500	0	9	0	2	0	1	12	4
2.000	0	1	4	1	0	0	6	5
3.000	0	0	2	2	0	0	4	6
8.000	0	0	1	0	0	0	1	7
Total:	586	88	17	7	0	16	714	

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	0				0	1
Within Municipality	102	7	2		107	2
Total Fire Hydrants	102	7	2	0	107	
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:	107
Number of distribution system valves end of year:	232
Number of distribution valves operated during year:	69

WATER OPERATING SECTION FOOTNOTES

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

Account 463: Public fire protection charges assessed customers were adjusted during 1998 based on changing assessment values.

Water Utility Plant in Service (Page W-08)

The following adjustments were made to reclassify prior year additions to water utility plant in service:

Account 372	150	Desk and chair
Account 372.1	1090	Computer and monitor
Account 379	(1240)	
Total		0

Account 373: The Utility purchased/traded in a tractor and skid steer during 1998. The water utility was charged 20% of the cost based on estimated use.

Water Mains (Page W-15)

Main additions were financed from the proceeds of the 1997 water and sewer system revenue bonds. The main additions were part of a TIF project and will be ultimately financed by TIF increments if sufficient increments are generated.

Water Services (Page W-16)

Service additions were financed from the proceeds of the 1997 water and sewer system revenue bonds. The service additions were part of a TIF project and will be ultimately financed by TIF increments if sufficient increments are generated.

Hydrants and Distribution System Valves (Page W-18)

The Utility anticipates operating more distribution system valves during 1999.
