



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, 1999

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:** 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:** SCHENCK & ASSOCIATES SC  
200 SOUTH WASHINGTON STREET  
P.O. BOX 1000  
GREEN BAY, WI 54305-1000

**Telephone:** (920) 455 - 4300 EXT 114  
**Fax Number:** (920) 435 - 8227

**E-mail Address:**

**President, chairman, or head of utility commission/board or committee:**

**Name:** NONE  
**Title:**

**Office Address:**

**Telephone:**  
**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** DAVID MACCOUX CPA

**Title:** MANAGER

**Office Address:** SCHENCK & ASSOCIATES SC  
200 SOUTH WASHINGTON STREET  
P.O. BOX 1000  
GREEN BAY, WI 54305-1000

**Telephone:** (920) 455 - 4300 EXT 114

**Fax Number:** (920) 435 - 8227

**E-mail Address:**

**Date of most recent audit report:** 2/14/2000

**Period covered by most recent audit:** 1999

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**Names and titles of utility management including manager or superintendent:**

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**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:**

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**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:**

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**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:**

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**Name of utility commission/committee:** CITY OF GILLETT UTILITY COMMITTEE

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**Names of members of utility commission/committee:**

VERNON DAHLSTROM  
KATHY HAMILTON

### IDENTIFICATION AND OWNERSHIP

**Names of members of utility commission/committee:**

JOHN KASTEN

**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:**

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	210,427	214,814	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	148,476	85,695	2
Depreciation Expense (403)	41,627	38,577	3
Amortization Expense (404)	0	0	4
Taxes (408)	36,743	36,400	5
<b>Total Operating Expenses</b>	<b>226,846</b>	<b>160,672</b>	
<b>Net Operating Income</b>	<b>(16,419)</b>	<b>54,142</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(16,419)</b>	<b>54,142</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	37,064	47,521	9
Miscellaneous Nonoperating Income (421)	16,092	30,983	10
<b>Total Other Income</b>	<b>53,156</b>	<b>78,504</b>	
<b>Total Income</b>	<b>36,737</b>	<b>132,646</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>36,737</b>	<b>132,646</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	24,122	26,329	13
Amortization of Debt Discount and Expense (428)	1,419	1,419	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	569	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
<b>Total Interest Charges</b>	<b>25,541</b>	<b>28,317</b>	
<b>Net Income</b>	<b>11,196</b>	<b>104,329</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,302,895	1,210,113	19
Balance Transferred from Income (433)	11,196	104,329	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	11,547	22
Appropriations of Surplus--Debit (436)	9,833	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,304,258</b>	<b>1,302,895</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED ON CASH AND INVESTMENTS	37,064	4
<b>Total (Acct. 419):</b>	<b>37,064</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER UTILITY ACTIVITY	16,092	5
<b>Total (Acct. 421):</b>	<b>16,092</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	9,833	10
<b>Total (Acct. 436)--Debit:</b>	<b>9,833</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	210,427	0	0	0	210,427	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>210,427</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>210,427</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,951,469	1,868,765	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	593,101	558,527	2
<b>Net Utility Plant</b>	<b>1,358,368</b>	<b>1,310,238</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,197,420	2,175,834	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	927,497	872,676	4
<b>Net Nonutility Property</b>	<b>1,269,923</b>	<b>1,303,158</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	306,068	370,720	7
<b>Total Other Property and Investments</b>	<b>1,575,991</b>	<b>1,673,878</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	497,630	498,401	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	8,715	9,170	11
Other Accounts Receivable (143)	20,335	21,398	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	9,893	10,109	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>536,573</b>	<b>539,078</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	11,352	12,771	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>11,352</b>	<b>12,771</b>	
<b>Total Assets and Other Debits</b>	<b>3,482,284</b>	<b>3,535,965</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	318,566	318,566	21
Appropriated Earned Surplus (215)	191,728	181,895	22
Unappropriated Earned Surplus (216)	1,304,258	1,302,895	23
<b>Total Proprietary Capital</b>	<b>1,814,552</b>	<b>1,803,356</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	475,000	525,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>475,000</b>	<b>525,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	11,344	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)	1,844	2,025	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>47,121</b>	<b>49,296</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	2,499	2,450	36
<b>Total Deferred Credits</b>	<b>2,499</b>	<b>2,450</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,143,112	1,155,863	38
<b>Total Liabilities and Other Credits</b>	<b>3,482,284</b>	<b>3,535,965</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,951,469	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)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	1,951,469	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	593,101	0	0	0	9
<b>Total Accumulated Provision</b>	593,101	0	0	0	
<b>Net Utility Plant</b>	1,358,368	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)	
<b>Balance first of year</b>	558,527				558,527	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	41,627				41,627	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,491				1,491	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,922				2,922	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>46,040</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,040</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	11,466				11,466	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
<b>Total debits</b>	<b>11,466</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,466</b>	<b>19</b>
<b>Balance End of Year</b>	<b>593,101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>593,101</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	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	2,175,834	36,426	14,840	2,197,420	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>2,175,834</b>	<b>36,426</b>	<b>14,840</b>	<b>2,197,420</b>	
Less accum. prov. depr. & amort. (122)	872,676	69,661	14,840	927,497	3
<b>Net Nonutility Property</b>	<b>1,303,158</b>	<b>(33,235)</b>	<b>0</b>	<b>1,269,923</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<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)
<b>Electric Utility</b>						
Fuel for generation					0	0
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	7,221	7,264
Sewer utility	2,672	2,845
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>9,893</b>	<b>10,109</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
WATER AND SEWER SYSTEM REVENUE BONDS	1,419	428	11,352	1
<b>Total</b>			<u><u>11,352</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<u><u>0</u></u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	318,566	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>318,566</b>	

**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%	475,000	1
<b>Total Bonds (Account 221):</b>				<b>475,000</b>	

### 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.

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

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	33,933	1
<b>Accruals:</b>		
Charged water department expense	36,743	2
Charged electric department expense		3
Charged sewer department expense	396	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>37,139</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	33,933	6
Social Security taxes	2,970	7
PSC Remainder Assessment	236	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>37,139</u>	
<b>Balance end of year</b>	<u><u>33,933</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)	
<b>Bonds (221)</b>					
1997 Revenue Bonds	2,025	24,122	24,303	1,844	1
<b>Subtotal</b>	<b>2,025</b>	<b>24,122</b>	<b>24,303</b>	<b>1,844</b>	
<b>Advances from Municipality (223)</b>					
City	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,025</b>	<b>24,122</b>	<b>24,303</b>	<b>1,844</b>	

**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	507,487	0	0	648,376	0	1,155,863	1
<b>Add credits during year:</b>							
For Services	3,786			3,238		7,024	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
AMORTIZATION				19,775		19,775	5
<b>Balance End of Year</b>	<b>511,273</b>	<b>0</b>	<b>0</b>	<b>631,839</b>	<b>0</b>	<b>1,143,112</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	374,916			474,615		849,531	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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
DNR EQUIPMENT REPLACEMENT FUND	191,728	3
REVENUE BOND RESERVE FUND	52,500	4
REVENUE BOND SPECIAL REDEMPTION FUND	6,011	5
REVENUE BOND CONSTRUCTION FUND	55,829	6
<b>Total (Acct. 125):</b>	<b>306,068</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	8,715	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>8,715</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	20,335	12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>20,335</b>	
<b>Receivables from Municipality (145):</b>		
NONE		15
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Other Deferred Debits (183):</b>	
NONE	18
<b>Total (Acct. 183):</b>	<b>0</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	19
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
COMPENSATED ABSENCES PAYABLE	2,499 20
<b>Total (Acct. 253):</b>	<b>2,499</b>
<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)	
<b>Add Average:</b>						
Utility Plant in Service	1,904,821	0	0	0	1,904,821	1
Materials and Supplies	7,242	0	0	0	7,242	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	575,814	0	0	0	575,814	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	509,380	0	0	0	509,380	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>826,869</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>826,869</b>	
Net Operating Income	(16,419)	0	0	0	(16,419)	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-1.99%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-1.99%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	318,566	1
Appropriated Earned Surplus	186,811	2
Unappropriated Earned Surplus	1,303,576	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,808,953</b>	
<b>Net Income</b>		
Net Income	11,196	5
<b>Percent Return on Proprietary Capital</b>	<b>0.62%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

April 25, 2000

Ms. Lauri Cornelius, Clerk Treasurer  
Gillett Water and Sewer Commission  
150 North McKenzie St  
Gillett, WI 54124-9330

1999 Analytical Review DWCCA-2220-PJL

Dear Ms. Cornelius:

The Public Service Commission has completed their analytical review of your 1999 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 1999 annual report.

Thank you for your efforts in preparing your 1999 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\Analytical Reviews\1999 analytical review letters\no prob  
CEM.doc

cc: Ms. Nanette Mohr, Chairman

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	207,530	1
<b>Total Sales of Water</b>	<b>207,530</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	295	2
Other Water Revenues (474)	2,602	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,897</b>	
<b>Total Operating Revenues</b>	<b>210,427</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	107,749	5
General Operating Expenses (680-690)	40,727	6
<b>Total Operation and Maintenance Expenses</b>	<b>148,476</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	41,627	7
Amortization Expense (404)		8
Taxes (408)	36,743	9
<b>Total Other Operating Expenses</b>	<b>78,370</b>	
<b>Total Operating Expenses</b>	<b>226,846</b>	
<b>NET OPERATING INCOME</b>	<b>(16,419)</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	493	19,182	59,049	4
Commercial	77	7,939	20,589	5
Industrial	19	43,988	40,004	6
<b>Total Metered Sales to General Customers (461)</b>	<b>589</b>	<b>71,109</b>	<b>119,642</b>	
Private Fire Protection Service (462)	7		5,707	7
Public Fire Protection Service (463)	544		77,282	8
Other Sales to Public Authorities (464)	8	2,035	4,899	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 <b>Total Sales of Water</b>	 <b>1,148</b>	 <b>73,144</b>	 <b>207,530</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	77,282	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>77,282</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	295	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>295</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,757	7
<b>Other (specify):</b>		
WATER CONNECTION CHARGES	845	8
<b>Total Other Water Revenues (474)</b>	<b>2,602</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	27,581	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,345	3
Chemicals (630)	8,336	4
Supplies and Expenses (640)	5,041	5
Repairs of Water Plant (650)	54,655	6
Transportation Expenses (660)	791	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>107,749</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	9,089	8
Office Supplies and Expenses (681)	5,147	9
Outside Services Employed (682)	11,080	10
Insurance Expense (684)	3,060	11
Employees Pensions and Benefits (686)	11,010	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,341	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>40,727</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>148,476</b>	

**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		396	2
<b>Net property tax equivalent</b>		<b>33,537</b>	
Social Security		2,970	3
PSC Remainder Assessment		236	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>36,743</u></b>	

### 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
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.197816				3
County tax rate	mills		5.195805				4
Local tax rate	mills		5.188996				5
School tax rate	mills		10.077723				6
Voc. school tax rate	mills		1.330605				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.990945</b>				10
Less: state credit	mills		1.813066				11
<b>Net tax rate</b>	mills		<b>20.177879</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.188996</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.408328</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.597324</b>				17
<b>Total Tax Rate</b>	mills		<b>21.990945</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.754734</b>				19
<b>Total tax net of state credit</b>	mills		<b>20.177879</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>15.228941</b>				21
Utility Plant, Jan. 1	\$	<b>1,868,766</b>	1,868,766				22
Materials & Supplies	\$	<b>7,264</b>	7,264				23
<b>Subtotal</b>	\$	<b>1,876,030</b>	<b>1,876,030</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,876,030</b>	<b>1,876,030</b>				26
Assessment Ratio	dec.		0.895100				27
<b>Assessed Value</b>	\$	<b>1,679,234</b>	<b>1,679,234</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>15.228941</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>25,573</b>	<b>25,573</b>				30
Tax Equivalent per 1994 PSC Report	\$	33,933					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>33,933</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>144,971</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	108,004	3,012	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	143,114		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,910		20
<b>Total Pumping Plant</b>	<b>254,028</b>	<b>3,012</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	10,690	2,780	23
<b>Total Water Treatment Plant</b>	<b>10,690</b>	<b>2,780</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>144,971</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			111,016	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	3,000		140,114	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,910	20
<b>Total Pumping Plant</b>	<b>3,000</b>	<b>0</b>	<b>254,040</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,470	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>13,470</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	521,915		26
Transmission and Distribution Mains (343)	665,896	1,679	27
Fire Mains (344)	0		28
Services (345)	72,627	5,389	29
Meters (346)	58,166	5,584	30
Hydrants (348)	66,522		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,385,126</b>	<b>12,652</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	11,854		34
Office Furniture and Equipment (372)	1,238		35
Computer Equipment (372.1)	3,810	603	36
Transportation Equipment (373)	21,553	8,886	37
Other General Equipment (379)	24,903	76,829	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>63,358</b>	<b>86,318</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,858,173</b>	<b>104,762</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,858,173</b>	<b>104,762</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			521,915 26
Transmission and Distribution Mains (343)			667,575 27
Fire Mains (344)			0 28
Services (345)			78,016 29
Meters (346)	3,344		60,406 30
Hydrants (348)			66,522 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>3,344</b>	<b>0</b>	<b>1,394,434</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			11,854 34
Office Furniture and Equipment (372)			1,238 35
Computer Equipment (372.1)			4,413 36
Transportation Equipment (373)	5,122		25,317 37
Other General Equipment (379)			101,732 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>5,122</b>	<b>0</b>	<b>144,554</b>
<b>Total utility plant in service directly assignable</b>	<b>11,466</b>	<b>0</b>	<b>1,951,469</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>11,466</b>	<b>0</b>	<b>1,951,469</b>

## 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			3,426	3,426	1
February			3,371	3,371	2
March			4,008	4,008	3
April			3,486	3,486	4
May			4,203	4,203	5
June			5,680	5,680	6
July			16,190	16,190	7
August			16,956	16,956	8
September			13,882	13,882	9
October			3,577	3,577	10
November			3,535	3,535	11
December			3,331	3,331	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>81,645</b>	<b>81,645</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				450	13
Less: Other utility use				849	14
Other utility use explanation:					15
Water run to waste for freeze protection, and a fire in the city.					
Water pumped into distribution system				<b>80,346</b>	16
Less: Water sold				73,144	17
Losses and unaccounted for				<b>7,202</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>9%</b>	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				741	21
Date of maximum: 7/27/1999					22
Cause of maximum:					23
Seasonal canning factory					
Minimum gallons pumped by all methods in any one day during reporting year				42	24
Date of minimum: 5/13/1999					25
Total KWH used for pumping for the year				137,104	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
135 EAST WASHINGTON STREET	WELL #1	237	36	270,000	Yes	<b>1</b>
135 EAST WASHINGTON STREET	WELL #2	245	29	792,000	Yes	<b>2</b>
FOELKER STREET	WELL #3	283	36	1,296,000	Yes	<b>3</b>

## 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)	1
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)	14
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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
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
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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	40,593	0	0	0	40,593	2
M	D	8.000	9,922	0	0	0	9,922	3
M	D	10.000	9,020	0	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
<b>Total Within Municipality</b>			<b>74,769</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,769</b>	
<b>Total Utility</b>			<b>74,769</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,769</b>	

### 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	52	1
M	1.000	35	3	0	0	38	10	2
M	1.500	3	0	0	0	3		3
M	2.000	4	1	0	0	5	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
<b>Total Utility</b>		<b>606</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>610</b>	<b>63</b>	

### 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	677	72	56	0	693	5	1
0.750	3	0	0	0	3	0	2
1.000	11	5	2	0	14	0	3
1.500	12	1	1	0	12	0	4
2.000	6	1	0	0	7	0	5
3.000	4	0	0	0	4	2	6
8.000	1	0	0	0	1	1	7
<b>Total:</b>	<b>714</b>	<b>79</b>	<b>59</b>	<b>0</b>	<b>734</b>	<b>8</b>	

#### 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	596	70	9	2	0	16	693	1
0.750	1	2	0	0	0	0	3	2
1.000	0	9	4	1	0	0	14	3
1.500	0	9	0	2	0	1	12	4
2.000	0	1	4	1	0	1	7	5
3.000	0	0	2	2	0	0	4	6
8.000	0	0	1	0	0	0	1	7
<b>Total:</b>	<b>597</b>	<b>91</b>	<b>20</b>	<b>8</b>	<b>0</b>	<b>18</b>	<b>734</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	107				107	2
<b>Total Fire Hydrants</b>	<b>107</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	72

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 650: Repairs of Water Plant increased in 1999 due to painting the water tower at a cost of \$49,000.

Account 620: KWH used for pumping increased during 1999.

Account 630: Increased chemical usage and timing of chemical purchases.

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### Water Utility Plant in Service (Page W-08)

Account 343: Balance due from 1998 water utility project. The main footage reported in 1998 did not change.

Account 379: The utility purchased a generator (\$27,548) and installed a SCADA system (\$49,281).

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### Water Services (Page W-16)

The service additions were financed by application of Cz-1. Additions to contributed capital for these service additions totaled \$3,786.

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