



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, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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: MR DAVID L. MACCOUX, CPA
Title: SHAREHOLDER

Office Address: SCHENCK SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114
Fax Number: (920) 436 - 7808

E-mail Address: maccoux@schencksolutions.com

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

Name:
Title:

Office Address:

Telephone:
Fax Number:
E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: NANETTE MOHR

Title: CHAIRMAN

Office Address:

150 NORTH MC KENZIE STREET
GILLETT, WI 54124

Telephone: (920) 855 - 2255

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

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

Name: MR DAVID L. MACCOUX, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@d@schencksolutions.com

Date of most recent audit report: 2/16/2002

Period covered by most recent audit: 01/01/2001-12/31/2001

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 of utility commission/committee: CITY OF GILLETT UTILITY COMMITTEE

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. § 66.0819 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)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	217,757	216,384	1
Operating Expenses:			
Operation and Maintenance Expense (401)	122,501	112,376	2
Depreciation Expense (403)	45,450	44,540	3
Amortization Expense (404)	0	0	4
Taxes (408)	37,117	36,959	5
Total Operating Expenses	205,068	193,875	
Net Operating Income	12,689	22,509	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	12,689	22,509	
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)	48,486	61,967	9
Miscellaneous Nonoperating Income (421)	917	6,280	10
Total Other Income	49,403	68,247	
Total Income	62,092	90,756	
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	62,092	90,756	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	19,744	21,945	13
Amortization of Debt Discount and Expense (428)	1,419	1,419	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	21,163	23,364	
Net Income	40,929	67,392	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,359,667	1,304,258	19
Balance Transferred from Income (433)	40,929	67,392	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	11,977	11,983	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,388,619	1,359,667	

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	48,486	4
Total (Acct. 419):	48,486	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER UTILITY ACTIVITY	917	5
Total (Acct. 421):	917	
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):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	11,977	10
Total (Acct. 436)--Debit:	11,977	
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	217,757	0	0	0	217,757	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	217,757	0	0	0	217,757	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,028,560	1,969,723	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	670,495	634,888	2
Net Utility Plant	1,358,065	1,334,835	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,259,778	2,202,434	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,056,964	996,495	4
Net Nonutility Property	1,202,814	1,205,939	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	267,163	317,867	7
Total Other Property and Investments	1,469,977	1,523,806	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	577,566	598,224	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	11,628	10,734	11
Other Accounts Receivable (143)	19,319	21,794	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	10,036	10,669	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	618,549	641,421	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,514	9,933	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	8,514	9,933	
Total Assets and Other Debits	3,455,105	3,509,995	

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)	215,688	203,711	22
Unappropriated Earned Surplus (216)	1,388,619	1,359,667	23
Total Proprietary Capital	1,922,873	1,881,944	
LONG-TERM DEBT			
Bonds (221)	375,000	425,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	375,000	425,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	14,357	40,705	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	33,933	33,933	31
Interest Accrued (237)	1,475	1,661	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	49,765	76,299	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	3,330	2,840	36
Total Deferred Credits	3,330	2,840	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,104,137	1,123,912	38
Total Liabilities and Other Credits	3,455,105	3,509,995	

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)	2,022,104	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)	6,456				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,028,560	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	670,495	0	0	0	9
Total Accumulated Provision	670,495	0	0	0	
Net Utility Plant	1,358,065	0	0	0	

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

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	634,888				634,888	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	45,450				45,450	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,558				1,558	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	6,684				6,684	10
Other credits (specify):						11
					0	12
Total credits	53,692	0	0	0	53,692	13
Debits during year						14
Book cost of plant retired	17,278				17,278	15
Cost of removal	807				807	16
Other debits (specify):						17
					0	18
Total debits	18,085	0	0	0	18,085	19
Balance End of Year	670,495	0	0	0	670,495	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	2,202,434	71,799	14,455	2,259,778	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,202,434	71,799	14,455	2,259,778	
Less accum. prov. depr. & amort. (122)	996,495	74,924	14,455	1,056,964	3
Net Nonutility Property	1,205,939	(3,125)	0	1,202,814	

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	7,401	7,959
Sewer utility	2,635	2,710
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	10,036	10,669

**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	8,514	1
Total			<u><u>8,514</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	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%	375,000	1
Total Bonds (Account 221):				375,000	

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	37,117	2
Charged electric department expense		3
Charged sewer department expense	468	4
Other (explain):		
NONE		5
Total Accruals and other credits	37,585	
Taxes paid during year:		
County, state and local taxes	33,933	6
Social Security taxes	3,386	7
PSC Remainder Assessment	266	8
Other (explain):		
NONE		9
Total payments and other debits	37,585	
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	1,661	19,744	19,930	1,475	1
Subtotal	1,661	19,744	19,930	1,475	
Advances from Municipality (223)					
City	0			0	2
Subtotal	0	0	0	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	1,661	19,744	19,930	1,475	

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	511,773	0	0	612,139	0	1,123,912	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION				19,775		19,775	5
Balance End of Year	511,773	0	0	592,364	0	1,104,137	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	374,916			435,065		809,981	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	209,021	3
REVENUE BOND RESERVE FUND	52,500	4
REVENUE BOND SPECIAL REDEMPTION FUND	5,642	5
Total (Acct. 125):	267,163	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,628	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	11,628	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	19,319	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	19,319	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<hr/>		
Other Deferred Debits (183):		
NONE	17	
Total (Acct. 183):	0	
<hr/>		
Payables to Municipality (233):		
NONE	18	
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
COMPENSATED ABSENCES PAYABLE	3,330	19
Total (Acct. 253):	3,330	
<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	1,990,710	0	0	0	1,990,710	1
Materials and Supplies	7,680	0	0	0	7,680	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	652,691	0	0	0	652,691	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	511,773	0	0	0	511,773	6
Other (specify):					0	7
Average Net Rate Base	833,926	0	0	0	833,926	
Net Operating Income	12,689	0	0	0	12,689	8
Net Operating Income as a percent of Average Net Rate Base	1.52%	N/A	N/A	N/A	1.52%	

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	209,699	2
Unappropriated Earned Surplus	1,374,143	3
Other (Specify):		4
Total Average Proprietary Capital	1,902,408	
Net Income		
Net Income	40,929	5
Percent Return on Proprietary Capital	2.15%	

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.

The Utility had a rate increase effective July 15, 2001.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Utility called Bruce Schmidt: Their replacement and testing numbers ARE ok (basically because of replacements). They have tested their 8" meters. Water loss is only 9%. Review closed.

9/18/02 ele

September 11, 2002

Ms. Lauri Cornelius, Clerk/Treasurer
Gillett Water and Sewer Commission
150 North MacKenzie Street
Gillett, WI 54124-9330

2001 Analytical Review DWCCA-2220-PJL

Dear Ms. Cornelius:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. We have no questions; only the following comments:

Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1 ½ to 2 inches every 4 years, meters 3-4 inches every 2 years, and meters over 4 inches every year. In reviewing your the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 2002 we advise your utility to test its meters in compliance with § PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

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

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

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

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	214,595	1
Total Sales of Water	214,595	
Other Operating Revenues		
Forfeited Discounts (470)	334	2
Other Water Revenues (474)	2,828	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,162	
Total Operating Revenues	217,757	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	81,375	5
General Operating Expenses (680-690)	41,126	6
Total Operation and Maintenance Expenses	122,501	
Other Operating Expenses		
Depreciation Expense (403)	45,450	7
Amortization Expense (404)		8
Taxes (408)	37,117	9
Total Other Operating Expenses	82,567	
Total Operating Expenses	205,068	
NET OPERATING INCOME	12,689	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	507	20,863	60,466	4
Commercial	72	7,925	18,710	5
Industrial	21	41,703	43,454	6
Total Metered Sales to General Customers (461)	600	70,491	122,630	
Private Fire Protection Service (462)	7		5,771	7
Public Fire Protection Service (463)	546		80,837	8
Other Sales to Public Authorities (464)	8	2,778	5,357	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,161	73,269	214,595	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	80,837	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)	80,837	
Forfeited Discounts (470):		
Customer late payment charges	334	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	334	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,769	7
Other (specify):		
WATER CONNECTION CHARGES	1,059	8
Total Other Water Revenues (474)	2,828	
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)	33,890	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	10,762	3
Chemicals (630)	3,142	4
Supplies and Expenses (640)	5,407	5
Repairs of Water Plant (650)	27,226	6
Transportation Expenses (660)	948	7
Total Plant Operation and Maintenance Expenses	81,375	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	10,200	8
Office Supplies and Expenses (681)	4,681	9
Outside Services Employed (682)	5,699	10
Insurance Expense (684)	4,460	11
Employees Pensions and Benefits (686)	15,643	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	443	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	41,126	
Total Operation and Maintenance Expenses	122,501	

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		468	2
Net property tax equivalent		33,465	
Social Security		3,386	3
PSC Remainder Assessment		266	4
Other (specify): NONE			5
Total tax expense		<u>37,117</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.250019				3
County tax rate	mills		7.130756				4
Local tax rate	mills		7.429082				5
School tax rate	mills		10.626550				6
Voc. school tax rate	mills		2.026488				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.462895				10
Less: state credit	mills		1.625985				11
Net tax rate	mills		25.836910				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.429082				14
Combined School Tax Rate	mills		12.653038				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.082120				17
Total Tax Rate	mills		27.462895				18
Ratio of Local and School Tax to Total	dec.		0.731246				19
Total tax net of state credit	mills		25.836910				20
Net Local and School Tax Rate	mills		18.893126				21
Utility Plant, Jan. 1	\$	1,969,723	1,969,723				22
Materials & Supplies	\$	7,959	7,959				23
Subtotal	\$	1,977,682	1,977,682				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,977,682	1,977,682				26
Assessment Ratio	dec.		0.799939				27
Assessed Value	\$	1,582,025	1,582,025				28
Net Local & School Rate	mills		18.893126				29
Tax Equiv. Computed for Current Year	\$	29,889	29,889				30
Tax Equivalent per 1994 PSC Report	\$	33,933					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
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)	111,016	41,051	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	140,114		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,910		20
Total Pumping Plant	254,040	41,051	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,522		23
Total Water Treatment Plant	13,522	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)			152,067	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			140,114	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,910	20
Total Pumping Plant	0	0	295,091	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,522	23
Total Water Treatment Plant	0	0	13,522	
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)	667,575	8,973	27
Fire Mains (344)	0		28
Services (345)	78,091	3,936	29
Meters (346)	61,998	6,191	30
Hydrants (348)	68,962	9,781	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,398,541	28,881	
GENERAL PLANT			
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)	4,594		36
Transportation Equipment (373)	28,825	7,083	37
Other General Equipment (379)	101,732	3,050	38
Other Tangible Property (390)	0		39
Total General Plant	148,243	10,133	
Total utility plant in service directly assignable	1,959,317	80,065	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,959,317	80,065	

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)			676,548 27
Fire Mains (344)			0 28
Services (345)	128		81,899 29
Meters (346)	5,639		62,550 30
Hydrants (348)	3,225		75,518 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,992	0	1,418,430
GENERAL PLANT			
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)			4,594 36
Transportation Equipment (373)	8,286		27,622 37
Other General Equipment (379)			104,782 38
Other Tangible Property (390)			0 39
Total General Plant	8,286	0	150,090
Total utility plant in service directly assignable	17,278	0	2,022,104
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	17,278	0	2,022,104

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			3,427	3,427	1
February			3,107	3,107	2
March			3,335	3,335	3
April			3,549	3,549	4
May			3,690	3,690	5
June			3,816	3,816	6
July			14,071	14,071	7
August			18,963	18,963	8
September			17,285	17,285	9
October			3,854	3,854	10
November			3,249	3,249	11
December			3,307	3,307	12
Total annual pumpage	0	0	81,653	81,653	
Less: Water sold				73,269	13
Volume pumped but not sold				8,384	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				466	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				565	18
Total volume not sold but accounted for				1,031	19
Volume pumped but unaccounted for				7,353	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Main breaks, water run to waste for freeze protection and street & sewer cleaning					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				905	23
Date of maximum: 9/16/2001					24
Cause of maximum:					25
Seasonal canning factory					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				59	26
Date of minimum: 6/21/2001					27
Total KWH used for pumping for the year				116,280	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
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)	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
Year Installed	1990			10
Type	ELECTRIC			11
Horsepower	75			12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	13
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
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	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 (actual)	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	40,593	130	0	0	40,723	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
Total Within Municipality			74,769	130	0	0	74,899	
Total Utility			74,769	130	0	0	74,899	

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	47	1
M	1.000	39	1	1	(2)	37	9	2
M	1.500	3	0	0	0	3	0	3
M	2.000	5	0	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
Total Utility		611	1	1	(2)	609	57	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	705	72	70	0	707	17	1
0.750	3	1	1	1	4	0	2
1.000	16	3	2	0	17	0	3
1.500	13	0	2	0	11	0	4
2.000	7	0	0	0	7	0	5
3.000	4	0	0	0	4	0	6
8.000	1	0	0	0	1	0	7
Total:	749	76	75	1	751	17	

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	610	67	9	3	0	18	707	1
0.750	1	2	1	0	0	0	4	2
1.000	0	9	6	1	0	1	17	3
1.500	0	9	0	2	0	0	11	4
2.000	0	1	4	1	0	1	7	5
3.000	0		2	2	0	0	4	6
8.000	0		1	0	0	0	1	7
Total:	611	88	23	9	0	20	751	

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	107	5	5		107	2
Total Fire Hydrants	107	5	5	0	107	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	107
Number of distribution system valves end of year:	244
Number of distribution valves operated during year:	54

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 600 (Salaries and Wages) - Decrease due to less overtime in 2001 than 2000.

Account 640 (Supplies and Expenses) - 2000 supplies expense was higher due to a maintenance project completed by utility personnel.

Account 650 (Repairs of Water Plant) - Increased because the booster pump starter and pumping equipment for well #3 needed to be repaired during 2001.

Account 682 (Outside Services Employed) - Decrease due to less services needed for water main breaks. There were more main breaks in 2000.

Account 688 (Regulatory Commission Expenses) - In 2000 \$2,162 was incorrectly reported in account 688. The amount should have been reported in account 689 miscellaneous general expenses.

Water Utility Plant in Service (Page W-08)

Account 321 (Structures and Improvements) - The Utility constructed an addition to the well pumphouse.

Water Mains (Page W-15)

The Utility internally financed the main extension on West Pine Street.

Water Services (Page W-16)

The Utility replaced one service as part of the West Pine Street Project. Also, included in the cost of services was costs to relocate two services. All services costs were financed by the Utility in 2001.

The Utility adjusted the services based on utility records at December 31, 2001.

Meters (Page W-17)

The adjustment is due to a 3/4" meter used to record sewer only was not counted in prior years.
