



3013 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF GRAND CHUTE SANITARY DISTRICT NO. 1

Principal Office: 1900 GRAND CHUTE BLVD
GRAND CHUTE, WI 54913-9613

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: TOWN OF GRAND CHUTE SANITARY DISTRICT NO. 1

Utility Address: 1900 GRAND CHUTE BLVD
GRAND CHUTE, WI 54913-9613

When was utility organized? 1/1/1975

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SALLY A. LEOPOLD

Title: OFFICE MANAGER

Office Address:

1900 GRAND CHUTE BLVD
GRAND CHUTE, WI 54913-9613

Telephone: (920) 832 - 1581 EXT

Fax Number: (920) 832 - 6036

E-mail Address:

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

Name: DAVID 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@schencksolution.com

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

Name: MR MICHAEL MARSDEN

Title: PRESIDENT

Office Address:

1900 GRAND CHUTE BLVD
GRAND CHUTE, WI 54913-9613

Telephone: (920) 832 - 1581

Fax Number: (920) 832 - 6036

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: DAVID 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

Date of most recent audit report: 3/12/2002

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

Names and titles of utility management including manager or superintendent:

Name: MARK ROHLOFF

Title: ADMINISTRATOR

Office Address:
1900 GRAND CHUTE BLVD
GRAND CHUTE, WI 54913-9613

Telephone: (920) 932 - 1573

Fax Number: (920) 832 - 1660

E-mail Address:

Name: TODD PRAHL

Title: SUPERINTENDENT

Office Address:
1900 GRAND CHUTE BLVD
GRAND CHUTE, WI 54913-9613

Telephone: (920) 832 - 1581

Fax Number: (920) 832 - 6036

E-mail Address:

Name of utility commission/committee: SANITARY DISTRICT COMMISSION

Names of members of utility commission/committee:

- CHARLOTTE L. BERG, SUPERVISOR
 - JUDITH A. CHRISTJOHN, SECRETARY
 - THOMAS DREMEL, TREASURER
 - SHARRON A. HUSS, SUPERVISOR
 - MICHAEL A. MARSDEN, PRESIDENT
 - SHERRI MCNAMARA, SUPERVISOR
 - PATRICIA A. STEVENS, SUPERVISOR
-

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

IDENTIFICATION AND OWNERSHIP

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:

, WI

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)	1,966,853	1,840,012	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,182,128	1,657,128	2
Depreciation Expense (403)	241,866	236,186	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	18,612	18,036	5
Total Operating Expenses	2,442,606	1,911,350	
Net Operating Income	(475,753)	(71,338)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(475,753)	(71,338)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	7,898	6,597	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	174,716	178,643	10
Miscellaneous Nonoperating Income (421)	12,845	6,065	11
Total Other Income	195,459	191,305	
Total Income	(280,294)	119,967	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(280,294)	119,967	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	24,270	29,505	14
Amortization of Debt Discount and Expense (428)	7,979	7,979	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	53,314	47,783	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	30,324	19
Total Interest Charges	85,563	54,943	
Net Income	(365,857)	65,024	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,294,447	3,248,870	20
Balance Transferred from Income (433)	(365,857)	65,024	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	25,000	23,429	24
Appropriations of Income to Municipal Funds--Debit (439)	0	(3,982)	25
Total Unappropriated Earned Surplus End of Year (216)	2,903,590	3,294,447	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	147,353	5
INTEREST ON SPECIAL ASSESSMENTS	27,363	6
Total (Acct. 419):	174,716	
Miscellaneous Nonoperating Income (421):		
TAX EXEMPT COMPUTER AID RECEIVED FROM THE STATE	978	7
PROPERTY TAXES	11,867	8
Total (Acct. 421):	12,845	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	25,000	13
Total (Acct. 436)--Debit:	25,000	
Appropriations of Income to Municipal Funds (439):		
NONE		14
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)	15,104				15,104	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	1,717				1,717	2
Payroll	5,489				5,489	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	7,206	0	0	0	7,206	
Net income (or loss)	7,898	0	0	0	7,898	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,966,853	0	0	0	1,966,853	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,966,853	0	0	0	1,966,853	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	156,470	11,549	168,019	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	11,549	(11,549)	0	18
All other accounts	0	0	0	19
Total Payroll	168,019	0	168,019	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	15,562,603	15,240,907	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,838,947	2,629,530	2
Net Utility Plant	12,723,656	12,611,377	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	12,723,656	12,611,377	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	508,352	628,943	8
Special Funds (125-128)	643,795	599,126	9
Total Other Property and Investments	1,152,147	1,228,069	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,672,326	2,113,862	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	287,902	290,840	15
Other Accounts Receivable (143)	3,829	55,610	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	218,426	151,365	18
Materials and Supplies (151-163)	5,780	2,230	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	7,375	21,958	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,195,638	2,635,865	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	38,583	46,336	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	38,583	46,336	
Total Assets and Other Debits	16,110,024	16,521,647	

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)	418,205	418,205	26
Appropriated Earned Surplus (215)	624,126	599,126	27
Unappropriated Earned Surplus (216)	2,903,590	3,294,447	28
Total Proprietary Capital	3,945,921	4,311,778	
LONG-TERM DEBT			
Bonds (221-222)	445,000	565,000	29
Advances from Municipality (223)	973,989	1,132,214	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,418,989	1,697,214	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	390,836	305,460	33
Payables to Municipality (233)	372	0	34
Customer Deposits (235)	1,480	820	35
Taxes Accrued (236)	0	3	36
Interest Accrued (237)	8,499	17,002	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	25,128	7,865	41
Total Current and Accrued Liabilities	426,315	331,150	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	32,271	13,351	44
Total Deferred Credits	32,271	13,351	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	10,286,528	10,168,154	49
Total Liabilities and Other Credits	16,110,024	16,521,647	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	15,477,166	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	68,320				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	17,117				7
Total Utility Plant	15,562,603	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,838,947	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,838,947	0	0	0	
Net Utility Plant	12,723,656	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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	2,629,530				2,629,530	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	241,866				241,866	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	30,623				30,623	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing	13,384				13,384	9
Salvage	923				923	10
Other credits (specify):						11
					0	12
Total credits	286,796	0	0	0	286,796	13
Debits during year						14
Book cost of plant retired	54,269				54,269	15
Cost of removal	23,110				23,110	16
Other debits (specify):						17
					0	18
Total debits	77,379	0	0	0	77,379	19
Balance End of Year	2,838,947	0	0	0	2,838,947	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	5,780	2,230 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	5,780	2,230

**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)				
1993 Mortgage Revenue Refunding Bonds	5,595	428	22,381	1
1996 General Obligation Notes	1,032	428	5,158	2
1999 GENERAL OBLIGATION NOTES	879	428	7,034	3
2000 GENERAL OBLIGATION NOTES	473	428	3,784	4
2001 GENERAL OBLIGATION NOTES	0	0	226	5
Total			38,583	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	418,205	1
Changes during year (explain):		2
Balance end of year	<u><u>418,205</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
MORTGAGE REVENUE REFUNDING BOND	12/01/1993	07/01/2005	4.70%	445,000	1
Total Bonds (Account 221):				445,000	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u><u>445,000</u></u>	

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)	
Advances (223)					
General Obligation Notes Payable	09/15/1996	03/01/2006	4.65%	198,840	1
GENERAL OBLIGATION NOTES PAYABLE	11/01/1999	11/01/2009	4.50%	430,000	2
GENERAL OBLIGATION NOTES PAYABLE	12/01/2001	12/01/2011	4.00%	15,149	3
GENERAL OBLIGATION NOTES PAYABLE	07/12/2000	06/01/2010	4.55%	330,000	4
Total for Account 223				973,989	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	3	1
Accruals:		
Charged water department expense	18,609	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>18,609</u>	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	16,399	7
PSC Remainder Assessment	2,213	8
Other (explain):		
NONE		9
Total payments and other debits	<u>18,612</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Refunding Bonds 12/1/93	0	24,270	24,270	0	1
Subtotal	0	24,270	24,270	0	
Advances from Municipality (223)					
General obligation notes payable dated 9/15/96	4,753	10,758	12,158	3,353	2
GENERAL OBLIGATION NOTES PAYABLE DATED 11/99	3,984	23,594	23,909	3,669	3
GENERAL OBLIGATION NOTES PAYABLE - 2000	8,265	18,291	25,124	1,432	4
GENERAL OBLIGATION NOTES PAYABLE - 2001		671	626	45	5
Subtotal	17,002	53,314	61,817	8,499	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	17,002	77,584	86,087	8,499	

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	10,168,154	0	0	0	0	10,168,154	1
Add credits during year:							
For Services	13,480					13,480	2
For Mains	91,896					91,896	3
Other (specify):							
HYDRANTS	12,998					12,998	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	10,286,528	0	0	0	0	10,286,528	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	508,352	2
Total (Acct. 124):	508,352	
Sinking Funds (125):		
BOND RESERVE	204,270	3
Total (Acct. 125):	204,270	
Depreciation Fund (126):		
DEPRECIATION FUND	309,525	4
Total (Acct. 126):	309,525	
Other Special Funds (128):		
REPAIR TOWER FUND	130,000	5
Total (Acct. 128):	130,000	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	287,902	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	287,902	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	3,829	14
Other (specify):		
NONE		15
Total (Acct. 143):	3,829	

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)
Receivables from Municipality (145):		
DELINQUENT A/R ON TAX ROLL	23,541	16
SPECIAL ASSESSMENTS ON TAX ROLL	98,069	17
SANITARY DISTRICT NO. 3 REIMBURSEMENT FOR PURCHASES	20,850	18
WATER UTILITY ITEMS PAID FOR BY THE TOWN	22,355	19
METER EXPENSE ALLOCATION TO SANITARY DISTRICT NO. 2	53,611	20
Total (Acct. 145):	218,426	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	372	27
Total (Acct. 233):	372	
Other Deferred Credits (253):		
ACCRUED COMPENSATED ABSENCES	32,271	28
Total (Acct. 253):	32,271	

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	15,277,492	0	0	0	15,277,492	1
Materials and Supplies	4,005	0	0	0	4,005	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,734,238	0	0	0	2,734,238	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	10,227,341	0	0	0	10,227,341	6
Other (specify):					0	7
Average Net Rate Base	2,319,918	0	0	0	2,319,918	
Net Operating Income	(475,753)	0	0	0	(475,753)	8
Net Operating Income as a percent of Average Net Rate Base	-20.51%	N/A	N/A	N/A	-20.51%	

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	418,205	1
Appropriated Earned Surplus	611,626	2
Unappropriated Earned Surplus	3,099,018	3
Other (Specify):		4
Total Average Proprietary Capital	4,128,849	
Net Income		
Net Income	(365,857)	5
Percent Return on Proprietary Capital	-8.86%	

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.

During 2001, the City of Appleton applied for and received a substantial increase in their water rates which increased the Sanitary District's cost for purchased water. The Sanitary District subsequently requested a rate adjustment and new rates went into effect during December, 2001. The new rates increase general service charges by 57 percent, public fire protection by 13 percent while private fire protection customers received a 27 percent reduction in their rates.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

The Sanitary District applied for and received a water rate increase during 2001 (Docket 2310-WR-101)

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

See review response: A/C 421 is extra dollars from public fire protection tax levy used to pay interest on debt. ele

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Reply received 8/27/02:

August 27, 2002

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

Dear Ms. Engelke:

The Town of Grand Chute Sanitary District No. 1 requested that we respond to your letter dated August 8, 2002 (DWCCA-2310-ELE).

1. For the year ended December 31, 2001, The Sanitary District levied property taxes of \$273,982 to finance public fire protection charges. The actual public fire protection charges totaled \$262,115 and were recorded in account 463. The remaining balance of \$11,867 is available for paying interest maturities of outstanding indebtedness and was accordingly recorded as non-operating income.

2. As indicated in the note to schedule W-18, developers constructed and contributed 37 1" services and 3 8" services during the year. The Sanitary District recorded the cost provided by the developers of \$13,480 for services in account 345 with the offset recorded in account 271. Because the developer actually paid for the construction cost, the Sanitary District did not assess the cost to the property owners.

If you need any further clarification, please feel free to contact me at (920) 455-4114.

Sincerely,

David L. Maccoux, Shareholder
Schenck Government & Not-For-Profit Solutions

August 8, 2002

Ms. Sally A. Leopold, Office Manager
Town of Grand Chute Sanitary District No. 1
3111 West Prospect Avenue
P.O. Box 1192
Appleton, WI 54912-1192

2001 Analytical Review DWCCA-2310-ELE

Dear Ms. Leopold:

FINANCIAL SECTION FOOTNOTES

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

1. We noted \$11,867 reported in Account 421 on Page F-2 described as "property taxes". Please provide an explanation of who paid these property taxes, what this amount is to be used for, and why it is reported in non-operating income.

2. On Page F-18, \$13,480 is reported as a contribution for services. However, the explanation for services additions in the Water Services schedule footnote indicates that the sanitary district paid for the services. Who contributed the \$13,480 in account 271 and please explain the basis of any assessments.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2310.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,897,336	1
Total Sales of Water	1,897,336	
Other Operating Revenues		
Forfeited Discounts (470)	10,091	2
Miscellaneous Service Revenues (471)	7,946	3
Rents from Water Property (472)	44,900	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,580	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	69,517	
Total Operating Revenues	1,966,853	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-617)	1,765,830	8
Pumping Expenses (620-633)	41,303	9
Water Treatment Expenses (640-652)	0	10
Transmission and Distribution Expenses (660-678)	171,588	11
Customer Accounts Expenses (901-905)	35,980	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	167,427	14
Total Operation and Maintenance Expenses	2,182,128	
Other Operating Expenses		
Depreciation Expense (403)	241,866	15
Amortization Expense (404-407)		16
Taxes (408)	18,612	17
Total Other Operating Expenses	260,478	
Total Operating Expenses	2,442,606	
NET OPERATING INCOME	(475,753)	

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	11	412	866	2
Industrial				3
Total Unmetered Sales to General Customers (460)	11	412	866	
Metered Sales to General Customers (461)				
Residential	5,175	257,715	637,406	4
Commercial	1,066	326,389	679,849	5
Industrial	15	123,919	209,148	6
Total Metered Sales to General Customers (461)	6,256	708,023	1,526,403	
Private Fire Protection Service (462)	157		67,313	7
Public Fire Protection Service (463)	1		262,115	8
Other Sales to Public Authorities (464)	23	20,960	40,639	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,448	729,395	1,897,336	

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)	262,115	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)	262,115	
Forfeited Discounts (470):		
Customer late payment charges	10,091	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	10,091	
Miscellaneous Service Revenues (471):		
INSPECTION FEES AND WELL PERMITS	7,785	7
OTHER SERVICE REVENUES	161	8
Total Miscellaneous Service Revenues (471)	7,946	
Rents from Water Property (472):		
RENT FROM ANTENNAS ON TOP OF WATER TOWER	44,900	9
Total Rents from Water Property (472)	44,900	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,232	11
Other (specify):		
SPECIAL ASSESSMENT RESEARCH LETTERS	1,348	12
Total Other Water Revenues (474)	6,580	
Amortization of Construction Grants (475):		
NONE		13
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	1,765,830	3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	1,765,830	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)	489	15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	31,387	17
Pumping Labor and Expenses (624)	4,362	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	1,165	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	1,092	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	2,808	25
Total Pumping Expenses	41,303	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)		27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses		0
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	46,456	34
Storage Facilities Expenses (661)	2,004	35
Transmission and Distribution Lines Expenses (662)	29,114	36
Meter Expenses (663)	12,527	37
Customer Installations Expenses (664)	4,143	38
Miscellaneous Expenses (665)	3,322	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	487	42
Maintenance of Distribution Reservoirs and Standpipes (672)	1,805	43
Maintenance of Transmission and Distribution Mains (673)	32,087	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	10,867	46
Maintenance of Meters (676)	5,230	47
Maintenance of Hydrants (677)	20,275	48
Maintenance of Miscellaneous Plant (678)	3,271	49
Total Transmission and Distribution Expenses		171,588
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	8,306	51
Customer Records and Collection Expenses (903)	27,674	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	35,980	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	62,805	56
Office Supplies and Expenses (921)	3,956	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	9,843	59
Property Insurance (924)	15,369	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	60,779	62
Regulatory Commission Expenses (928)	2,007	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	3,214	65
Rents (931)	6,020	66
Maintenance of General Plant (932)	3,434	67
Total Administrative and General Expenses	167,427	
 Total Operation and Maintenance Expenses	 2,182,128	

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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		16,399	3
PSC Remainder Assessment		2,213	4
Other (specify): NONE			5
Total tax expense		18,612	

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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	1,000		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	1,000	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		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)	0		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	
PUMPING PLANT			
Land and Land Rights (320)	41,090		12
Structures and Improvements (321)	168,702		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	220,362		17
Diesel Pumping Equipment (326)	41,586		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	24,050		20
Total Pumping Plant	495,790	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,369		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)			1,000 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	1,000
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 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)			0 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	0
PUMPING PLANT			
Land and Land Rights (320)			41,090 12
Structures and Improvements (321)			168,702 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			220,362 17
Diesel Pumping Equipment (326)			41,586 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			24,050 20
Total Pumping Plant	0	0	495,790
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			10,369 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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	347,521		26
Transmission and Distribution Mains (343)	9,503,978	186,540	27
Fire Mains (344)	0		28
Services (345)	1,730,909	20,966	29
Meters (346)	947,763	186,126	30
Hydrants (348)	1,424,988	22,149	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	13,965,528	415,781	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	191,323		34
Office Furniture and Equipment (391)	47,794		35
Computer Equipment (391.1)	38,437	6,672	36
Transportation Equipment (392)	104,248	12,289	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	36,741		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	51,317		41
Communication Equipment (397)	6,246		42
SCADA Equipment (397.1)	139,394	18,875	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	615,500	37,836	
Total utility plant in service directly assignable	15,077,818	453,617	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	15,077,818	453,617	

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)			347,521 26
Transmission and Distribution Mains (343)	6,750		9,683,768 27
Fire Mains (344)			0 28
Services (345)			1,751,875 29
Meters (346)	40,125		1,093,764 30
Hydrants (348)			1,447,137 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	46,875	0	14,334,434
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			191,323 34
Office Furniture and Equipment (391)			47,794 35
Computer Equipment (391.1)	750		44,359 36
Transportation Equipment (392)	6,644		109,893 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			36,741 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			51,317 41
Communication Equipment (397)			6,246 42
SCADA Equipment (397.1)			158,269 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	7,394	0	645,942
Total utility plant in service directly assignable	54,269	0	15,477,166
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	54,269	0	15,477,166

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	70,877	2.55%	4,302	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	121,666	5.00%	11,018	12
Diesel Pumping Equipment (326)	41,586	4.29%		13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	6,582	4.29%	1,031	15
Total Pumping Plant	240,711		16,351	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	175,325	1.93%	6,708	19
Transmission and Distribution Mains (343)	948,418	1.10%	105,533	20
Fire Mains (344)	0			21
Services (345)	417,281	2.09%	36,395	22
Meters (346)	180,040	6.00%	61,246	23
Hydrants (348)	262,702	1.85%	26,567	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,983,766		236,449	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					75,179	8
322					0	9
323					0	10
324					0	11
325					132,684	12
326					41,586	13
327					0	14
328					7,613	15
	0	0	0	0	257,062	
331					0	16
332					0	17
	0	0	0	0	0	
341					0	18
342					182,033	19
343	6,750				1,047,201	20
344					0	21
345					453,676	22
346	40,125				201,161	23
348					289,269	24
349					0	25
	46,875	0	0	0	2,173,340	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	56,628	2.50%	4,783	26
Office Furniture and Equipment (391)	47,793	8.33%		27
Computer Equipment (391.1)	38,436	25.00%	835	28
Transportation Equipment (392)	67,111	12.50%	13,384	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	36,740	6.67%		31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	51,317	10.00%		33
Communication Equipment (397)	5,703	9.09%	543	34
SCADA Equipment (397.1)	101,325	9.09%	13,528	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	405,053		33,073	
Total accum. prov. directly assignable	2,629,530		285,873	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,629,530		 285,873	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390		23,110			38,301	26
391					47,793	27
391.1	750		175		38,696	28
392	6,644		748		74,599	29
393					0	30
394					36,740	31
395					0	32
396					51,317	33
397					6,246	34
397.1					114,853	35
398					0	36
399					0	37
	7,394	23,110	923	0	408,545	
	54,269	23,110	923	0	2,838,947	
					0	38
	54,269	23,110	923	0	2,838,947	

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 Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January	56,570			56,570	1
February	54,834			54,834	2
March	65,073			65,073	3
April	56,605			56,605	4
May	63,019			63,019	5
June	75,389			75,389	6
July	84,772			84,772	7
August	73,279			73,279	8
September	63,235			63,235	9
October	67,583			67,583	10
November	55,071			55,071	11
December	59,725			59,725	12
Total annual pumpage	775,155	0	0	775,155	
Less: Water sold				729,395	13
Volume pumped but not sold				45,760	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				2,830	16
Volume related to equipment/system malfunction				1,353	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,183	19
Volume pumped but unaccounted for				41,577	20
Percent of water lost				5%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,467	23
Date of maximum: 5/18/2001					24
Cause of maximum:					25
Summer Usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,209	26
Date of minimum: 12/25/2001					27
Total KWH used for pumping for the year				329,500	28
If water is purchased: Vendor Name: CITY OF APPLETON					29
Point of Delivery: COLLEGE AVE, SECOND STREET AND ONEIDA STREET					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)
-----------------	---------------------------------	-------------------------	-----------------------------------	------------------------------------	---------------------------------

NONE

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	BOOSTER #1 PUMP #1	BOOSTER #1 PUMP #2	BOOSTER #2 PUMP #1	1
Location	LILAS & 2ND	LILAS & 2ND	W COLLEGE AVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	1975	1975	1975	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	700	700	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	9 10
Year Installed	1975	1975	1975	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #2 PUMP #2	BOOSTER #3 PUMP #1	BOOSTER #3 PUMP #2	14
Location	W. COLLEGE AVE	FIRST ST & ONEIDA	FIRST ST & ONEIDA	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	18
Year Installed	1975	1993	1993	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	700	1,600	1,600	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	US MOTORS	US MOTORS	22 23
Year Installed	1975	1993	1993	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	75	75	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	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1975		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	175		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	6.000	19,724	0	0	0	19,724	1	
P	D	6.000	16,727	0	0	0	16,727	2	
M	D	8.000	36,278	0	0	0	36,278	3	
P	D	8.000	193,797	2,865	0	0	196,662	4	
M	D	10.000	22,156	0	0	0	22,156	5	
P	D	10.000	5,223	1,418	0	0	6,641	6	
M	D	12.000	50,393	0	0	0	50,393	7	
P	D	12.000	32,069	622	0	0	32,691	8	
M	D	16.000	34,537	0	900	0	33,637	9	
P	D	16.000	12,122	906	0	0	13,028	10	
Total Within Municipality			423,026	5,811	900	0	427,937		
M	D	8.000	5,752	0	0	0	5,752	11	
P	D	8.000	2,304	0	0	0	2,304	12	
M	D	10.000	3,101	0	0	0	3,101	13	
M	D	12.000	3,977	0	0	0	3,977	14	
M	D	16.000	1,313	0	0	0	1,313	15	
Total Outside of Municipality			16,447	0	0	0	16,447		
Total Utility			439,473	5,811	900	0	444,384		

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	1.000	3,517	45	0	0	3,562		1
M	1.500	94	0	0	0	94		2
M	2.000	142	1	0	0	143		3
P	2.000	9	0	0	0	9		4
P	4.000	45	0	0	0	45		5
P	6.000	115	1	0	0	116		6
P	8.000	39	3	0	0	42		7
P	10.000	8	0	0	0	8		8
P	12.000	3	0	0	0	3		9
Total Utility		3,972	50	0	0	4,022	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,925	600	89	0	6,436	775	1
0.750	107	0	1	0	106	2	2
1.000	215	20	1	0	234	7	3
1.500	143	0	0	7	150	20	4
2.000	94	0	4	0	90	0	5
3.000	22	2	6	0	18	4	6
4.000	9	0	0	1	10	2	7
6.000	1	0	0	0	1	1	8
Total:	6,516	622	101	8	7,045	811	

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	5,512	584	2	3	0	335	6,436	1
0.750	5	92	1	1	0	7	106	2
1.000	5	203	6	4	0	16	234	3
1.500	0	124	3	3	0	20	150	4
2.000	0	74	2	4	0	10	90	5
3.000	0	13	0	2	0	3	18	6
4.000	0	5	1	3	0	1	10	7
6.000	0	0	1	0	0	0	1	8
Total:	5,522	1,095	16	20	0	392	7,045	

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	37				37	1
Within Municipality	949	13			962	2
Total Fire Hydrants	986	13	0	0	999	
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: 999
 Number of distribution system valves end of year: 1,035
 Number of distribution valves operated during year: 435

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Purchased Water (602) - The Sanitary District purchases its water from the City of Appleton. During 2001, the City applied for and received a significant water rate increase which resulted in the increase of the Sanitary District's purchased water cost.

Operation Supervision and Engineering (660) and Administrative and General Salaries (920) - During 2001, the Sanitary District calculated a liability for the estimated sick leave that will be payable upon retirement in accordance with the requirements of GASB Statement No. 16. As a result, the salaries for Sanitary District personnel charged to these accounts also includes the adjustment for estimated accrued sick leave as of December 31, 2001.

Transmission and Distribution Lines Expenses (662) - In prior years, the Sanitary District allocated 100% of the transportation clearing accounts to this account. In 2001, the transportation clearing account was adjusted to other areas based on labor of field employees.

Maintenance of Mains (673), Maintenance of Services (675), Maintenance of Meters (676), Maintenance of Hydrants (677), Maintenance of Miscellaneous Plant (678) and Meter Reading Labor (902) - Increase in these accounts due to the calculation and allocation of estimated sick leave at December 31, 2001 and the allocation of the transportation clearing account to these areas (see above notes).

Water Mains (Page W-17)

Main additions for 2001 consisted of the following:

Town Hall development - 325' of 8", 622' of 12" and 6' of 16" mains were installed as part of the Town Hall development. These costs were financed by the sanitary district.

College Avenue Replacement - The Utility replaced 900' of 16" water main under College Avenue. These costs were financed by the sanitary district.

Developer Projects - Developers constructed and contributed 2540' of 8" and 1418' of 10" water main.

Water Services (Page W-18)

Water service additions for 2001 consisted of the following:

Town Hall development - 8 - 1", 1 - 2" and 1 - 6" services were installed as part of the Town Hall development. The cost of these services were financed by the Sanitary District

Developer Projects - Developers constructed and contributed 37 - 1" and 3 - 8" services.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

The Sanitary District adjusted meters to actual as of December 31, 2001.

Hydrants and Distribution System Valves (Page W-20)

Hydrant additions for 2001 consisted of the following:

Town Hall development - 4 hydrants were purchased as part of the Town Hall development. These costs were financed by the sanitary district.

Developer Projects - Developers installed and contributed 9 hydrants.

The Sanitary District intends to operate additional valves during 2002.
