



3013 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF GRAND CHUTE SANITARY DISTRICT NO. 1

Principal Office: 3111 WEST PROSPECT AVENUE
P.O. BOX 1192
APPLETON, WI 54912-1192

For the Year Ended: DECEMBER 31, 1998

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF GRAND CHUTE SANITARY DISTRICT NO. 1

Utility Address: 3111 WEST PROSPECT AVENUE

P.O. BOX 1192

APPLETON, WI 54912-1192

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:

3111 W. PROSPECT AVE

P.O. BOX 1192

APPLETON, WI 54912-1192

Telephone: (920) 832 - 1581

Fax Number: (920) 832 - 6036

E-mail Address:

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

Name: RANDAL G. KAHLER

Title: MANAGER

Office Address: ANDERSON, TACKMAN & COMPANY PLC

306 CHERRY STREET

GREEN BAY, WI 54301

Telephone: (920) 432 - 6661

Fax Number: (920) 432 - 8048

E-mail Address:

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

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

Name: ANDERSON, TACKMAN & COMPANY PLC

Title:

Office Address: ANDERSON, TACKMAN & COMPANY PLC

306 CHERRY STREET

GREEN BAY, WI 54301

Telephone: (920) 432 - 6661

Fax Number: (920) 432 - 8048

E-mail Address:

Date of most recent audit report: 3/17/1999

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MARK ROHLOFF

Title: ADMINISTRATOR

Office Address:

502 WEST NORTHLAND AVE.
APPLETON, WI 54911

Telephone: (920) 932 - 1573

Fax Number: (920) 832 - 1660

E-mail Address:

Name: TODD PRAHL

Title: SUPERINTENDENT

Office Address:

3111 W. PROSPECT AVE.
P.O. BOX 1192
APPLETON, WI 54912-1192

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. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

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)	1,862,410	1,641,055	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,249,560	1,225,922	2
Depreciation Expense (403)	209,364	191,133	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	16,527	15,043	5
Total Operating Expenses	1,475,451	1,432,098	
Net Operating Income	386,959	208,957	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	386,959	208,957	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,964	10,929	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	164,380	132,532	10
Miscellaneous Nonoperating Income (421)	6,794	7,365	11
Total Other Income	178,138	150,826	
Total Income	565,097	359,783	
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	565,097	359,783	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	38,725	42,821	14
Amortization of Debt Discount and Expense (428)	6,627	6,627	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	23,263	22,172	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	1,795	4,500	19
Total Interest Charges	66,820	67,120	
Net Income	498,277	292,663	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,655,020	2,395,153	20
Balance Transferred from Income (433)	498,277	292,663	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	39,176	25,911	24
Appropriations of Income to Municipal Funds--Debit (439)	1,875	6,885	25
Total Unappropriated Earned Surplus End of Year (216)	3,112,246	2,655,020	

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):		
Total (Acct. 412):	0	1
Expenses of Utility Plant Leased to Others (413):		
NONE		
Total (Acct. 413):	0	2
Income from Nonutility Operations (417):		
NONE		
Total (Acct. 417):	0	3
Nonoperating Rental Income (418):		
NONE		
Total (Acct. 418):	0	4
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	129,990	5
INTEREST ON SPECIAL ASSESSMENTS	34,390	6
Total (Acct. 419):	164,380	
Miscellaneous Nonoperating Income (421):		
MILL TAX - CITY OF APPLETON	6,794	7
Total (Acct. 421):	6,794	
Miscellaneous Amortization (425):		
NONE		
Total (Acct. 425):	0	8
Other Income Deductions (426):		
NONE		
Total (Acct. 426):	0	9
Miscellaneous Credits to Surplus (434):		
NONE		
Total (Acct. 434):	0	10
Miscellaneous Debits to Surplus (435):		
NONE		
Total (Acct. 435)--Debit:	0	11
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	39,176	12
Total (Acct. 436)--Debit:	39,176	
Appropriations of Income to Municipal Funds (439):		
FORGIVENESS OF A PORTION OF THE 1998 PUBLIC FIRE PROTECTION	1,875	13
Total (Acct. 439)--Debit:	1,875	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	15,256				15,256	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	2,025				2,025	2
Payroll	6,267				6,267	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	8,292	0	0	0	8,292	
Net income (or loss)	6,964	0	0	0	6,964	

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	1,862,410	0	0	0	1,862,410	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,862,410	0	0	0	1,862,410	

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	184,285	11,085	195,370	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	580		580	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	11,085	(11,085)	0	18
All other accounts			0	19
Total Payroll	195,950	0	195,950	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	13,209,891	12,639,908	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,158,235	1,934,719	2
Net Utility Plant	11,051,656	10,705,189	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	11,051,656	10,705,189	
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)	583,274	642,032	8
Special Funds (125-128)	557,626	518,450	9
Total Other Property and Investments	1,140,900	1,160,482	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,825,723	1,622,143	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	330,375	316,212	15
Other Accounts Receivable (143)	49,500	5,555	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	194,139	226,880	18
Materials and Supplies (151-163)	3,438	4,470	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	2,752	2,076	21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	1,791		23
Total Current and Accrued Assets	2,407,718	2,177,336	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	47,418	54,046	24
Other Deferred Debits (182-186)	68,320	68,320	25
Total Deferred Debits	115,738	122,366	
Total Assets and Other Debits	14,716,012	14,165,373	

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	401,661	26
Appropriated Earned Surplus (215)	557,626	518,450	27
Unappropriated Earned Surplus (216)	3,112,246	2,655,020	28
Total Proprietary Capital	4,088,077	3,575,131	
LONG-TERM DEBT			
Bonds (221-222)	780,000	880,000	29
Advances from Municipality (223)	463,537	551,061	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,243,537	1,431,061	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	78,738	176,125	33
Payables to Municipality (233)	51,489	39,007	34
Customer Deposits (235)	400		35
Taxes Accrued (236)	77	0	36
Interest Accrued (237)	7,725	8,711	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	0		40
Miscellaneous Current and Accrued Liabilities (242)	4,998	4,363	41
Total Current and Accrued Liabilities	143,427	228,206	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0		43
Other Deferred Credits (253)	17,905	19,003	44
Total Deferred Credits	17,905	19,003	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	9,223,066	8,911,972	49
Total Liabilities and Other Credits	14,716,012	14,165,373	

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)	13,201,541	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	8,350				7
Total Utility Plant	13,209,891	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,158,235	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	2,158,235	0	0	0	
Net Utility Plant	11,051,656	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,934,719				1,934,719	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	209,364				209,364	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	14,175				14,175	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION - CLEARING	6,741				6,741	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	230,280	0	0	0	230,280	13
Debits during year						14
Book cost of plant retired	6,764				6,764	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	6,764	0	0	0	6,764	19
Balance End of Year	2,158,235	0	0	0	2,158,235	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		0	1
Other (specify):					
NONE	0	0		0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

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)	3,438	4,470 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	3,438	4,470

**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	39,166	1
1996 General Obligation Notes	1,032	428	8,252	2
Total			47,418	
Unamortized premium on debt (251)				
NONE	0	0	0	3
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	401,661	1
Changes during year (explain):		
PACKARD STREET - KILLOREN PROJECT PAID BY TOWN	16,544	2
Balance end of year	418,205	

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 Bonds	12/01/1993	07/01/2005	4.70%	780,000	1
Total Bonds (Account 221):				780,000	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u>780,000</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%	463,537	1
Total for Account 223				463,537	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	16,682	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>16,682</u>	
Taxes paid during year:		
County, state and local taxes	77	6
Social Security taxes	14,148	7
PSC Remainder Assessment	2,152	8
Other (explain):		
DELINQUENT PERSONAL PROPERTY TAXES CHARGED BACK	228	9
Total payments and other debits	<u>16,605</u>	
Balance end of year	<u><u>77</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	38,725	38,725	0	1
Subtotal	0	38,725	38,725	0	
Advances from Municipality (223)					
General obligation notes payable dated 9/15/96	8,711	23,263	24,249	7,725	2
Subtotal	8,711	23,263	24,249	7,725	
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	8,711	61,988	62,974	7,725	

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	8,911,972	0	0	0	0	8,911,972	1
Add credits during year:							
For Services	36,215					36,215	2
For Mains	226,442					226,442	3
Other (specify):							
HYDRANTS	48,437					48,437	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	9,223,066	0	0	0	0	9,223,066	
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 ASSESSMENTS RECEIVABLE	583,274	2
Total (Acct. 124):	583,274	
Sinking Funds (125):		
BOND RESERVE	199,530	3
Total (Acct. 125):	199,530	
Depreciation Fund (126):		
DEPRECIATION FUND	253,096	4
Total (Acct. 126):	253,096	
Other Special Funds (128):		
REPAIR TOWER FUND	105,000	5
Total (Acct. 128):	105,000	
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	330,375	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	330,375	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	43,923	13
Merchandising, jobbing and contract work	5,577	14
Other (specify):		
NONE		15
Total (Acct. 143):	49,500	

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	18,783	16
SPECIAL ASSESSMENTS ON TAX ROLL	175,356	17
Total (Acct. 145):	194,139	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
MAINS, SERVICES & HYDRANTS IN PROSPECT CT. NOT CONNECTED TO THE SYSTEM	68,320	23
Total (Acct. 186):	68,320	
Payables to Municipality (233):		
SANITARY DISTRICT EXPENSES PAID BY THE TOWN	4,409	24
SANITARY DISTRICT EXPENSES PAID BY NONREGULATED SEWER UTILITY	47,080	25
Total (Acct. 233):	51,489	
Other Deferred Credits (253):		
ACCRUED SICK LEAVE & VACATIONS	17,905	26
Total (Acct. 253):	17,905	

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	12,859,547	0	0	0	12,859,547	1
Materials and Supplies	3,954	0	0	0	3,954	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,046,477	0	0	0	2,046,477	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	9,067,519	0	0	0	9,067,519	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,749,505	0	0	0	1,749,505	
Net Operating Income	386,959	0	0	0	386,959	8
Net Operating Income as a percent of Average Net Rate Base						
	22.12%	N/A	N/A	N/A	22.12%	

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	409,933	1
Appropriated Earned Surplus	538,038	2
Unappropriated Earned Surplus	2,883,633	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,831,604	
Net Income		
Net Income	498,277	5
Percent Return on Proprietary Capital	13.00%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 25, 1999

Ms. Sally A. Leopold, Office Manager
Town of Grand Chute Sanitary District
3111 West Prospect Avenue
P.O. Box 1192
Appleton WI 54912-1192

1998 Analytical Review DWCCA-2310-ELE

Dear Ms. Leopold:

Thank you for your August 20, 1999, response to our 1998 analytical review letter. Your response indicates that the \$68,320 reported in Account 186, Other Deferred Debits, is for an area that will not receive service until the properties to the north are developed. Since these mains, services, and hydrants will not be used currently in providing utility service, this amount should be reclassified to Account 105, Property Held for Future Use. Please adjust your books accordingly.

Thank you for your cooperation in this matter.

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\2310 2nd response letter.doc

August 5, 1999

Ms. Sally A. Leopold, Office Manager
Town of Grand Chute Sanitary District
3111 West Prospect Avenue
P.O. Box 1192
Appleton, WI 54912-1192

Dear Ms. Leopold:

Thank you for your timely response to our 1998 analytical review letter.

Answer 2 of your letter indicates the amounts reported in Account 186, Deferred Debits, described as Prospect Ct. are for mains and services installed when the sewer lines were installed, but that this area is not yet adjacent to the sanitary district and is not being served. Please respond to the following two questions:

- a. Who paid the \$68,320 for this plant, the sanitary district or a developer
- b. If the sanitary district paid for this plant, is there a definite plan as

FINANCIAL SECTION FOOTNOTES

to when water service may be furnished to Prospect Ct. at some future date?

Your response to these questions should enable us to close your 1998 review.
If you have any questions, you may contact me at (608) 266-3768.

Sincerely,

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

ELE:tlk:w:\compl\1998 AR response letters\2310 response letter.doc

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Wrote again re item 2. Response received 8/24/99: The developer paid the \$68,320 for Prospect Ct. There is no definite plan for this area to receive service at this time. Properties to the north of it still must be developed.

Response received 7/30/99:

Item 1: purchased radio read meters. Installing in 1999 and 1999 report will show large number of retirements of replaced meters.

item 2: Prospect Ct. in not adjacent to water district. Installed water main when sewer lines were put in. Deferred until water district becomes contiguous with Prospect Ct. area.

item 3: Sold gallons have been corrected. Loss is corrected to 8%.
ele

July 20, 1999

Ms. Sally A. Leopold, Office Manager
Town of Grand Chute Sanitary District
3111 West Prospect Avenue
P.O. Box 1192
Appleton, WI 54912-1192

1998 Analytical Review DWCCA-2310-ELE

Dear Ms. Leopold:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted considerably more meters reported than water services or customers. Please provide a brief explanation.

2. During our review, we noted \$68,320 reported in Account 186, Miscellaneous Deferred Debits, Balance Sheet End of Year Account Balances schedule, page F-19, described as "mains, services, & hydrants in Prospect Ct. not connected to the system". Please provide a full explanation of the origin of this amount and the utility's plans with respect to this amount.

3. During our review, we noted a 16% water loss reported on page W-12 with an explanation provided as "unknown" cause. Your meter testing appears adequate, and you are logging utility use water and water used for flushing and water treatment. Therefore, we recommend that an investigation of leaks be performed for the Grand Chute system. If budget and/or personnel constraints prevent your utility from completing this investigation in one year, you may try a phased approach over a number of years. You may be

FINANCIAL SECTION FOOTNOTES

aware that the Wisconsin Rural Water Association has been able to assist many communities with investigating leakage. Their phone number is (715) 344-7778. For any questions on this recommendation, please contact Peter Feneht in our office at (608) 266-5614.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlk:w:\compl\analytical review letters\July 20 1999 rev letters e 1.doc

cc: Mr Todd Prah1

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,832,993	1
Total Sales of Water	1,832,993	
Other Operating Revenues		
Forfeited Discounts (470)	5,016	2
Miscellaneous Service Revenues (471)	9,155	3
Rents from Water Property (472)	11,050	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,196	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	29,417	
Total Operating Revenues	1,862,410	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-617)	880,524	8
Pumping Expenses (620-633)	34,909	9
Water Treatment Expenses (640-652)	1,637	10
Transmission and Distribution Expenses (660-678)	136,165	11
Customer Accounts Expenses (901-905)	39,411	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	156,914	14
Total Operation and Maintenance Expenses	1,249,560	
Other Operating Expenses		
Depreciation Expense (403)	209,364	15
Amortization Expense (404-407)	0	16
Taxes (408)	16,527	17
Total Other Operating Expenses	225,891	
Total Operating Expenses	1,475,451	
NET OPERATING INCOME	386,959	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	15	1,811	3,652	2
Industrial				3
Total Unmetered Sales to General Customers (460)	15	1,811	3,652	
Metered Sales to General Customers (461)				
Residential	4,270	208,163	562,430	4
Commercial	873	284,024	610,701	5
Industrial	14	183,703	313,678	6
Total Metered Sales to General Customers (461)	5,157	675,890	1,486,809	
Private Fire Protection Service (462)	147		61,934	7
Public Fire Protection Service (463)	1		238,121	8
Other Sales to Public Authorities (464)	22	21,311	42,477	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,342	699,012	1,832,993	

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)	238,121	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)	238,121	
Forfeited Discounts (470):		
Customer late payment charges	5,016	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,016	
Miscellaneous Service Revenues (471):		
INSPECTION FEES	7,513	7
OTHER	1,642	8
Total Miscellaneous Service Revenues (471)	9,155	
Rents from Water Property (472):		
AIRADIGM-ANTENNA ON TOP OF WATER TOWER	11,050	9
Total Rents from Water Property (472)	11,050	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,469	11
Other (specify):		
BILLING SERVICES TO SANITARY DISTRICT # 2	727	12
Total Other Water Revenues (474)	4,196	
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)	880,524	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	880,524	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)	116	15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	30,125	17
Pumping Labor and Expenses (624)	1,988	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	733	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	15	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	1,932	25
Total Pumping Expenses	34,909	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	340	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)	1,297	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	1,637	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	34,631	34
Storage Facilities Expenses (661)	365	35
Transmission and Distribution Lines Expenses (662)	38,634	36
Meter Expenses (663)	9,358	37
Customer Installations Expenses (664)	4,451	38
Miscellaneous Expenses (665)	4,285	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	7	42
Maintenance of Distribution Reservoirs and Standpipes (672)	37	43
Maintenance of Transmission and Distribution Mains (673)	23,257	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	5,091	46
Maintenance of Meters (676)	314	47
Maintenance of Hydrants (677)	13,606	48
Maintenance of Miscellaneous Plant (678)	2,129	49
Total Transmission and Distribution Expenses	136,165	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	9,052	51
Customer Records and Collection Expenses (903)	30,359	52
Uncollectible Accounts (904)	0	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)	0	54
Total Customer Accounts Expenses	39,411	
 SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	45,113	56
Office Supplies and Expenses (921)	10,786	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	26,974	59
Property Insurance (924)	9,964	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	54,146	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	1,165	65
Rents (931)	6,000	66
Maintenance of General Plant (932)	2,766	67
Total Administrative and General Expenses	156,914	
 Total Operation and Maintenance Expenses	 1,249,560	

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		14,148	3
PSC Remainder Assessment		2,152	4
Other (specify): DELINQUENT P.P. TAX CHARGED BACK		227	5
Total tax expense		16,527	

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)	8,051,814	268,719	27
Fire Mains (344)	0		28
Services (345)	1,555,447	34,917	29
Meters (346)	324,801	297,155	30
Hydrants (348)	1,229,033	70,182	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	11,518,985	670,973	
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)	30,613		36
Transportation Equipment (392)	53,931		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)	83,814	19,778	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	501,779	19,778	
Total utility plant in service directly assignable	12,517,554	690,751	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	12,517,554	690,751	

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)	5,000		8,315,533 27
Fire Mains (344)			0 28
Services (345)			1,590,364 29
Meters (346)	1,764		620,192 30
Hydrants (348)			1,299,215 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,764	0	12,183,194
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)			30,613 36
Transportation Equipment (392)			53,931 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)			103,592 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	521,557
Total utility plant in service directly assignable	6,764	0	13,201,541
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	6,764	0	13,201,541

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			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)	57,971	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)	88,612	5.00%	11,018	12
Diesel Pumping Equipment (326)	41,586	4.29%		13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	3,486	4.29%	1,032	15
Total Pumping Plant	191,655		16,352	
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)	155,204	1.93%	6,707	19
Transmission and Distribution Mains (343)	671,115	1.10%	90,020	20
Fire Mains (344)	0			21
Services (345)	315,014	2.09%	32,874	22
Meters (346)	112,291	6.00%	28,350	23
Hydrants (348)	189,217	1.85%	23,386	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,442,841		181,337	

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					62,273	8
322					0	9
323					0	10
324					0	11
325					99,630	12
326					41,586	13
327					0	14
328					4,518	15
	0	0	0	0	208,007	
331					0	16
332					0	17
	0	0	0	0	0	
341					0	18
342					161,911	19
343	5,000				756,135	20
344					0	21
345					347,888	22
346	1,764				138,877	23
348					212,603	24
349					0	25
	6,764	0	0	0	1,617,414	

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)	42,279	2.50%	4,783	26
Office Furniture and Equipment (391)	45,916	8.33%	1,877	27
Computer Equipment (391.1)	15,269	25.00%	7,653	28
Transportation Equipment (392)	39,157	12.50%	6,741	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	29,960	6.67%	2,451	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	51,317	10.00%		33
Communication Equipment (397)	3,999	9.09%	568	34
SCADA Equipment (397.1)	72,326	9.09%	8,518	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	<u>300,223</u>		<u>32,591</u>	
Total accum. prov. directly assignable	<u>1,934,719</u>		<u>230,280</u>	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	<u><u>1,934,719</u></u>		<u><u>230,280</u></u>	

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					47,062	26
391					47,793	27
391.1					22,922	28
392					45,898	29
393					0	30
394					32,411	31
395					0	32
396					51,317	33
397					4,567	34
397.1					80,844	35
398					0	36
399					0	37
	0	0	0	0	332,814	
	6,764	0	0	0	2,158,235	
					0	38
	6,764	0	0	0	2,158,235	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	54,914			54,914	1
February	50,258			50,258	2
March	55,951			55,951	3
April	55,330			55,330	4
May	65,546			65,546	5
June	74,475			74,475	6
July	83,285			83,285	7
August	73,262			73,262	8
September	77,551			77,551	9
October	60,253			60,253	10
November	59,489			59,489	11
December	57,367			57,367	12
Total for year	767,681	0	0	767,681	
Less: Measured or estimated water used in main flushing and water treatment during year				1,980	13
Less: Other utility use				1,780	14
Other utility use explanation:					15
WATER BREAKS - 1,579					
FIRE PROTECTION - 201					
Water pumped into distribution system				763,921	16
Less: Water sold				699,012	17
Losses and unaccounted for				64,909	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
UNKNOWN					
Maximum gallons pumped by all methods in any one day during reporting year				1	21
Date of maximum: 6/30/1998					22
Cause of maximum:					23
SEE FOOTNOTES					
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 6/30/1998					25
Total KWH used for pumping for the year				412,000	26
If water is purchased: Vendor Name: CITY OF APPLETON					27
Point of Delivery: COLLEGE AVE, LILAS DRIVE & FIRST AVE					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-----------------	---------------------------------	-------------------------	-----------------------------------	------------------------------------	---------------------------------

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	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	24,705		0	0	24,705	3
P	D	8.000	180,901	4,504	60	0	185,345	4
M	D	10.000	22,156	0	0	0	22,156	5
P	D	10.000	5,223	0	0	0	5,223	6
M	D	12.000	44,023	5,822	150	0	49,695	7
P	D	12.000	30,058	0	0	0	30,058	8
M	D	16.000	34,537	0	0	0	34,537	9
P	D	16.000	1,930	0	0	0	1,930	10
Total Within Municipality			379,984	10,326	210	0	390,100	
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			396,431	10,326	210	0	406,547	

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	3,236	38	0	0	3,274		1
M	1.500	78	0	0	0	78		2
M	2.000	130	11	0	0	141		3
P	2.000	6	0	0	0	6		4
P	4.000	43	0	0	0	43		5
P	6.000	107	5	0	0	112		6
P	8.000	34	0	0	0	34		7
P	10.000	7	1	0	0	8		8
P	12.000	2	0	0	0	2		9
Total Utility		3,643	55	0	0	3,698	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 (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,564	635	0	3	5,202	185	1
0.750	101	71	12	(3)	157	64	2
1.000	196	129	13	0	312	29	3
1.500	108	113	4	0	217	85	4
2.000	72	62	13	0	121	38	5
3.000	14	6	0	0	20	1	6
4.000	6	1	0	0	7	1	7
6.000	2	0	0	0	2	0	8
Total:	5,063	1,017	42	0	6,038	403	

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	4,416	455	2	3	0	326	5,202	1
0.750	4	85	1	3	0	64	157	2
1.000	3	180	4	5	0	120	312	3
1.500	0	105	2	4	0	106	217	4
2.000	0	64	2	4	0	51	121	5
3.000	0	11	0	1	0	8	20	6
4.000	0	4	1	1	0	1	7	7
6.000	0	0	1	1	0		2	8
Total:	4,423	904	13	22	0	676	6,038	

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	865	24			889	2
Total Fire Hydrants	902	24	0	0	926	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	926
Number of distribution system valves end of year:	986
Number of distribution valves operated during year:	986

WATER OPERATING SECTION FOOTNOTES

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

commercial and public authority water sales gallons corrected 8/2/99 by ele per utility response to review letter.

Water Operation & Maintenance Expenses (Page W-05)

(672) MAINTENANCE OF DISTRIBUTION RESERVOIRS AND STANDPIPES
IN 1997 THE DISTRICT SPOT PAINTED THE TOWER THIS EXPENDITURE IS NOT IN 1998.

(923) OUTSIDE SERVICES EMPLOYED
ENGINEERING COSTS ASSOCIATED WITH A WATER DISTRIBUTION PLAN TOTALED \$16,500 FOR 1998, WHICH WERE NOT IN THE 1997 NUMBERS.

Pumping and Purchased Water Statistics (Page W-12)

MAXIMUM AND MINIMUM GALLONS COULD NOT BE OBTAINED BECAUSE THE TELEMETRY SYSTEM WAS NOT WORKING.

Sources of Water Supply - Ground Waters (Page W-13)

ALL WATER IS PURCHASED

Water Mains (Page W-17)

MAIN ADDITIONS CONSTRUCTED BY THE DISTRICT WERE FINANCED WITH LONG-TERM DEBT PROCEEDS. THESE ADDITIONS WERE ASSESSED TO THE OWNERS BASED ON ACTUAL CONSTRUCTION COSTS AND ARE PAYABLE OVER 5 TO 10 YEARS AT 6.5%. ASSESSMENTS OF \$242,233 ARE DEFERRED UNTIL THE PROPERTY OWNERS CONNECT TO THE SYSTEM. DURING 1998, 6293 FEET OF MAIN WAS CONTRIBUTED BY THE DEVELOPER.

Water Services (Page W-18)

SERVICE ADDITIONS CONSTRUCTED BY THE DISTRICT WERE FINANCED WITH LONG-TERM DEBT PROCEEDS. THESE ADDITIONS WERE ASSESSED TO THE PROPERTY OWNERS BASED ON ACTUAL CONSTRUCTION COSTS, AND ARE PAYABLE OVER 5 TO 10 YEARS AT 6.5% INTEREST.
THE COST OF SERVICES PROVIDED BY DEVLOPERS WAS BASED ON INVOICES PROVIDED BY THEM. DURING 1998, 47 SERVICES WERE CONTIBUTED BY PROPERTY OWNERS.
