



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF LEDGEVIEW SANITARY DISTRICT NO. 2

Principal Office: 3700 DICKENSON ROAD
DE PERE, WI 54115

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 LEDGEVIEW SANITARY DISTRICT NO. 2

Utility Address: 3700 DICKENSON ROAD
DE PERE, WI 54115

When was utility organized? 1/1/1994

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LUANN PANSIER

Title: TREASURER

Office Address:

3700 DICKENSON ROAD
DE PERE, WI 54115

Telephone: (920) 336 - 3360

Fax Number: (920) 336 - 8517

E-mail Address:

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

Name: DAVID L. MACCOUX CPA

Title: MANAGER

Office Address: JONET & FOUNTAIN LLP

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

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

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

Name: DAVID L. MACCOUX CPA

Title: MANAGER

Office Address: JONET & FOUNTAIN LLP

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

Telephone: (920) 435 - 4361

Fax Number: (920) 435 - 8227

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit: See attached footnote

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MARK PANSIER

Title: PUBLIC WORKS DIRECTOR

Office Address:

3700 DICKINSON ROAD
DE PERE, WI 54115

Telephone: (920) 336 - 3360

Fax Number: (920) 336 - 8517

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

KENNETH GEURTS, COMMISSIONER
STEVE JAUQUET, PRESIDENT
WILL STARK, COMMISSIONER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? 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:

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)	222,422	136,497	1
Operating Expenses:			
Operation and Maintenance Expense (401)	102,901	71,947	2
Depreciation Expense (403)	53,064	46,192	3
Amortization Expense (404)	0	0	4
Taxes (408)	4,007	3,089	5
Total Operating Expenses	159,972	121,228	
Net Operating Income	62,450	15,269	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	62,450	15,269	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	113,711	123,672	9
Miscellaneous Nonoperating Income (421)	29,593	959	10
Total Other Income	143,304	124,631	
Total Income	205,754	139,900	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	205,754	139,900	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	165,474	160,688	13
Amortization of Debt Discount and Expense (428)	9,396	8,420	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
Total Interest Charges	174,870	169,108	
Net Income	30,884	(29,208)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(21,339)	9,443	19
Balance Transferred from Income (433)	30,884	(29,208)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	7,083	1,574	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	2,462	(21,339)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on cash and investments	78,935	4
Interest on speical assessments	34,776	5
Total (Acct. 419):	113,711	
Miscellaneous Nonoperating Income (421):		
Reimbursements for truck usage received from Town	3,918	6
Property taxes levied for non-regulated sewer utility	51,390	7
Non-regulated sewer utility operating loss	(25,715)	8
Total (Acct. 421):	29,593	
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	7,083	13
Total (Acct. 436)--Debit:	7,083	
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)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	222,422	0	0	0	222,422	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	222,422	0	0	0	222,422	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,127,900	2,538,616	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	148,248	97,613	2
Net Utility Plant	2,979,652	2,441,003	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,843,381	2,320,968	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	181,235	147,927	4
Net Nonutility Property	2,662,146	2,173,041	
Investment in Municipality (123)	0	0	5
Other Investments (124)	976,046	520,437	6
Special Funds (125)	4,133,969	1,522,358	7
Total Other Property and Investments	7,772,161	4,215,836	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	110,455	27,868	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	42,464	27,056	11
Other Accounts Receivable (143)	68,123	96,890	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,821	30,602	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	223,863	182,416	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	63,475	37,741	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	463,617	476,883	20
Total Deferred Debits	527,092	514,624	
Total Assets and Other Debits	11,502,768	7,353,879	

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)	0	0	21
Appropriated Earned Surplus (215)	18,718	11,635	22
Unappropriated Earned Surplus (216)	2,462	(21,339)	23
Total Proprietary Capital	21,180	(9,704)	
LONG-TERM DEBT			
Bonds (221)	4,850,000	1,725,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,588,563	1,645,107	26
Total Long-Term Debt	6,438,563	3,370,107	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	116,135	81,938	28
Payables to Municipality (233)	62,539	46,050	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	45,127	36,164	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	223,801	164,152	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,819,224	3,829,324	38
Total Liabilities and Other Credits	11,502,768	7,353,879	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	3,114,638	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	13,262				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,127,900	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	148,248	0	0	0	9
Total Accumulated Provision	148,248	0	0	0	
Net Utility Plant	2,979,652	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	97,613				97,613	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	53,064				53,064	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	371				371	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	53,435	0	0	0	53,435	13
Debits during year						14
Book cost of plant retired	2,800				2,800	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,800	0	0	0	2,800	19
Balance End of Year	148,248	0	0	0	148,248	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,320,968	522,413		2,843,381	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,320,968	522,413	0	2,843,381	
Less accum. prov. depr. & amort. (122)	147,927	33,308		181,235	3
Net Nonutility Property	2,173,041	489,105	0	2,662,146	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**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)				
1996 G.O. Note Issue	2,075	428	15,045	1
1996 Revenue Bond Issue	6,345	428	14,276	2
1998 BANS	976	428	34,154	3
Total			63,475	
Unamortized premium on debt (251)				
NONE				4
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	0 1
Changes during year (explain):	2
Balance end of year	0

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 Revenue Bond Anticipation Note	04/01/1996	04/01/2001	4.50%	1,650,000	1
1998 Bond Anticipation Note	12/01/1998	12/01/2001	3.90%	3,200,000	2
Total Bonds (Account 221):				4,850,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1996 G.O. Note	04/01/1996	04/01/2006	5.00%	1,000,000	1
Green Bay MSD (B)	05/01/1987	05/01/2016	0.00%	6,961	2
Green Bay MSD (C)	05/01/1991	05/01/2020	2.14%	9,777	3
Green Bay MSD (D)	05/01/1991	05/01/2020	2.14%	8,961	4
Green Bay MSD (E)	05/01/1992	05/01/2021	2.14%	10,669	5
Green Bay MSD (F)	05/01/1995	05/01/2015	3.17%	387,195	6
1990 G.O. Note	04/01/1990	10/01/2003	7.25%	165,000	7
Total for Account 224				1,588,563	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	4,007	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>4,007</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,775	7
PSC Remainder Assessment	232	8
Other (explain):		
NONE		9
Total payments and other debits	<u>4,007</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)					
1996 Revenue Bond Anticipation Notes	20,519	79,600	80,425	19,694	1
1998 Revenue Bond Anticipation Notes		10,400		10,400	2
Subtotal	20,519	90,000	80,425	30,094	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1990 G.O. Note	3,620	13,868	14,480	3,008	4
1996 G.O. Note	12,025	48,100	48,100	12,025	5
Green Bay MSD (C)	0	224	224	0	6
Green Bay MSD (D)	0	206	206	0	7
Green Bay MSD (E)	0	245	245	0	8
Green Bay MSD (F)	0	12,831	12,831	0	9
Subtotal	15,645	75,474	76,086	15,033	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	36,164	165,474	156,511	45,127	

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	1,575,025	0	0	2,254,299	0	3,829,324	1
Add credits during year:							
For Services	246,327			72,108		318,435	2
For Mains	399,916			230,089		630,005	3
Other (specify):							
Hydrants	44,944					44,944	4
Deduct charges (specify):							
Amortization of construction grants				3,484		3,484	5
Balance End of Year	2,266,212	0	0	2,553,012	0	4,819,224	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				139,352		139,352	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 - water utility	810,484	2
Special assessments - sewer utility	165,562	3
Total (Acct. 124):	976,046	
Special Funds (125):		
Pump replacement fund	18,718	4
Municipal well and pump	16,938	5
Debt service assessment	930,313	6
Construction	3,168,000	7
Total (Acct. 125):	4,133,969	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	42,464	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	42,464	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	32,746	13
Merchandising, jobbing and contract work		14
Other (specify):		
Receivables from developers for construction projects	28,074	15
Interest receivable	7,303	16
Total (Acct. 143):	68,123	
Receivables from Municipality (145):		
Delinquent special assessments collected by Town	2,821	17
Total (Acct. 145):	2,821	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Deferred interceptor costs	463,617	20
Total (Acct. 183):	463,617	
Payables to Municipality (233):		
Developer contributions deposited in District and due to the Town	62,539	21
Total (Acct. 233):	62,539	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	0	

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	2,817,883	0	0	0	2,817,883	1	
Materials and Supplies	0	0	0	0	0	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	122,930	0	0	0	122,930	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	1,920,618	0	0	0	1,920,618	6	
Other (specify):						0	7
Average Net Rate Base	774,335	0	0	0	774,335		
Net Operating Income	62,450	0	0	0	62,450	8	
Net Operating Income as a percent of Average Net Rate Base	8.06%	N/A	N/A	N/A	8.06%		

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	0	1
Appropriated Earned Surplus	15,176	2
Unappropriated Earned Surplus	(9,438)	3
Other (Specify):		4
Total Average Proprietary Capital	5,738	
Net Income		
Net Income	30,884	5
Percent Return on Proprietary Capital	538.24%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

During 1998 the District signed an intergovernmental agreement with the City of De Pere to purchase water in order to provide water service to Fox River Drive residents. The District is responsible for reading the meters of these residents and providing this information to the City of De Pere. The City bills the District based on this information. The District is responsible for billings to customers.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The note payable to the Green Bay Metropolitan Sewerage District (B) is a non-interest bearing obligation.

Identification and Ownership (Page iv)

A review of the District's records was performed by Jonet & Fountain LLP. Their review report is dated March 5, 1999 and covers the year ended December 31, 1998.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	216,871	1
Total Sales of Water	216,871	
Other Operating Revenues		
Forfeited Discounts (470)	680	2
Other Water Revenues (474)	4,871	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	5,551	
Total Operating Revenues	222,422	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	70,957	5
General Operating Expenses (680-690)	31,944	6
Total Operation and Maintenance Expenses	102,901	
Other Operating Expenses		
Depreciation Expense (403)	53,064	7
Amortization Expense (404)	0	8
Taxes (408)	4,007	9
Total Other Operating Expenses	57,071	
Total Operating Expenses	159,972	
NET OPERATING INCOME	62,450	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	333	21,236	113,444	4
Commercial	62	10,714	48,823	5
Industrial				6
Total Metered Sales to General Customers (461)	395	31,950	162,267	
Private Fire Protection Service (462)	7		4,126	7
Public Fire Protection Service (463)	1		44,275	8
Other Sales to Public Authorities (464)	2	1,540	6,203	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	405	33,490	216,871	

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)	44,275	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)	44,275	
Forfeited Discounts (470):		
Customer late payment charges	680	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	680	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	351	7
Other (specify):		
Water hookup charges	2,575	8
Water permits	1,945	9
Total Other Water Revenues (474)	4,871	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	32,708	1
Purchased Water (610)	16,989	2
Fuel or Power Purchased for Pumping (620)	10,390	3
Chemicals (630)	2,509	4
Supplies and Expenses (640)	5,783	5
Repairs of Water Plant (650)	1,307	6
Transportation Expenses (660)	1,271	7
Total Plant Operation and Maintenance Expenses	70,957	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	9,988	8
Office Supplies and Expenses (681)	2,194	9
Outside Services Employed (682)	9,988	10
Insurance Expense (684)	2,227	11
Employees Pensions and Benefits (686)	6,937	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	610	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	31,944	
 Total Operation and Maintenance Expenses	 102,901	

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		3,775	3
PSC Remainder Assessment		232	4
Other (specify): NONE			5
Total tax expense		<u>4,007</u>	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	15,000		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)	225,142		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	36,155		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	276,297	0	
PUMPING PLANT			
Land and Land Rights (320)	21,701		12
Structures and Improvements (321)	167,794		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	128,471		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	317,966	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	509		23
Total Water Treatment Plant	509	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,846		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			15,000 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)			225,142 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			36,155 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	276,297
PUMPING PLANT			
Land and Land Rights (320)			21,701 12
Structures and Improvements (321)			167,794 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			128,471 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	317,966
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			509 23
Total Water Treatment Plant	0	0	509
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			7,846 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	281,051		26
Transmission and Distribution Mains (343)	1,132,883	311,002	27
Fire Mains (344)	0		28
Services (345)	287,825	217,792	29
Meters (346)	27,896	28,292	30
Hydrants (348)	164,308	37,268	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,901,809	594,354	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,472	1,956	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	20,405		37
Other General Equipment (379)	2,670		38
Other Tangible Property (390)	0		39
Total General Plant	24,547	1,956	
Total utility plant in service directly assignable	2,521,128	596,310	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,521,128	596,310	

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)			281,051 26
Transmission and Distribution Mains (343)			1,443,885 27
Fire Mains (344)			0 28
Services (345)	2,800		502,817 29
Meters (346)			56,188 30
Hydrants (348)			201,576 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,800	0	2,493,363
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			3,428 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			20,405 37
Other General Equipment (379)			2,670 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	26,503
Total utility plant in service directly assignable	2,800	0	3,114,638
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,800	0	3,114,638

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			2,033	2,033	1
February			1,987	1,987	2
March			2,300	2,300	3
April			2,299	2,299	4
May			3,343	3,343	5
June			3,383	3,383	6
July			4,769	4,769	7
August			4,858	4,858	8
September			3,809	3,809	9
October			3,097	3,097	10
November			2,802	2,802	11
December	573		2,999	3,572	12
Total for year	573	0	37,679	38,252	
Less: Measured or estimated water used in main flushing and water treatment during year				3,453	13
Less: Other utility use				232	14
Other utility use explanation:					15
Ledgeview's percent loss from DePere - 32					
Fire calls and fire department training 200					
Water pumped into distribution system				34,567	16
Less: Water sold				33,490	17
Losses and unaccounted for				1,077	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				313	21
Date of maximum: 8/28/1998					22
Cause of maximum:					23
Seasonal demands					
Minimum gallons pumped by all methods in any one day during reporting year				35	24
Date of minimum: 2/14/1998					25
Total KWH used for pumping for the year				137,141	26
If water is purchased: Vendor Name: City of De Pere					27
Point of Delivery: Fox River Drive					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)	
WELL NO. 1 SWAN ROAD	Well # 1	871	15	800	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1			1
Location	PUMP HOUSE			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	AMERICAN TURBINE			5
Year Installed	1994			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	800			8
Pump Motor or Standby Engine Mfr	U S MOTORS			10
Year Installed	1994			11
Type	ELECTRIC			12
Horsepower	250			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				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	UNIT #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	138		6
Total capacity in gallons	10,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1,000.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	6.000	938	1,355	0	0	2,293	1
P	D	8.000	36,114	8,965	0	0	45,079	2
P	S	8.000	127	0	0	0	127	3
P	D	10.000	4,575	0	0	0	4,575	4
P	D	12.000	10,640	610	0	0	11,250	5
Total Within Municipality			52,394	10,930	0	0	63,324	
Total Utility			52,394	10,930	0	0	63,324	

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)	
P	1.000	363	114	4	0	473	100	1
P	1.500	17	48	0	0	65	35	2
P	2.000	10	1	0	0	11	3	3
Total Utility		390	163	4	0	549	138	

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).

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)	
0.750	258	178	0	0	436	0	1
1.000	7	2	0	0	9	0	2
1.500	21	9	0	0	30	0	3
2.000	0	1			1	0	4
4.000	2	0	0	0	2	2	5
Total:	288	190	0	0	478	2	

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)	
0.750	377	26	0	0	2	31	436	1
1.000	2	7	0	0	0	0	9	2
1.500	0	28	0	0	0	2	30	3
2.000	0	1	0	0	0	0	1	4
4.000	0	0	0	2	0	0	2	5
Total:	379	62	0	2	2	33	478	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	104	23			127	2
Total Fire Hydrants	104	23	0	0	127	
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:	104
Number of distribution system valves end of year:	152
Number of distribution valves operated during year:	120

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Account 474 - All residential sewer customers are billed a flat fee. As a result, the meter allocation, including return on meters charged to sewer department, is based only on the cost of meters for which meter readings are used to prepare sewer billings.

Water Operation & Maintenance Expenses (Page W-05)

A/C 600 - Increase due to raises given to various employees due to additional responsibilities undertaken.

A/C 610 - In 1997 the District signed an intergovernmental agreement with the City of De Pere which allows the District to purchase water from the City in the event of a failure in the District's well or pumping equipment. \$16,136 of this account relate to charges under this agreement. No actual water was purchased under this agreement.

The remaining \$853 charged to the account represents charges from the City of De Pere under the Fox River Drive intergovernmental agreement as described in the important changes part of this report.

A/C 640 - Increase due to approximately 200 customers being added.

A/C 682 - Increase due to charges for financial projections.

A/C 684 - Decrease due to reallocation of insurance costs.

A/C 686 - Increase due to additional benefits (retirement) being offered to an employee and an increase in salaries and wages.

Water Mains (Page W-15)

1998 main additions were financed by developer contributions and special assessments both based on construction costs.

Water Services (Page W-16)

1998 service additions were financed by developer contributions and special assessments both based on construction costs.

Meters (Page W-17)

Limited number of meters tested during 1998 due to the meters ages.

Hydrants and Distribution System Valves (Page W-18)

1998 hydrant additions were financed by developer contributions and special assessments, both were based on construction costs.
