



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, 1999

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: 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: MR STEVEN G HANDRICK CPA

Title: PARTNER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

205 DOTY STREET
P.O. BOX 610
GREEN BAY, WI 54305-0610

Telephone: (920) 432 - 2999 EXT 113

Fax Number: (920) 432 - 2590

E-mail Address: shandrick@habco.com

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

Name: MR STEVE JAUQUET

Title: PRESIDENT

Office Address:

3700 DICKINSON RD
DEPERE, WI 54115

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: SEE ABOVE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit: SEE ATTACHED FOOTNOTE

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:

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)	286,381	222,422	1
Operating Expenses:			
Operation and Maintenance Expense (401)	144,128	102,901	2
Depreciation Expense (403)	60,609	53,064	3
Amortization Expense (404)	0	0	4
Taxes (408)	4,650	4,007	5
Total Operating Expenses	209,387	159,972	
Net Operating Income	76,994	62,450	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	76,994	62,450	
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)	272,873	113,711	9
Miscellaneous Nonoperating Income (421)	39,975	29,593	10
Total Other Income	312,848	143,304	
Total Income	389,842	205,754	
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	389,842	205,754	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	272,092	165,474	13
Amortization of Debt Discount and Expense (428)	20,327	9,396	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	292,419	174,870	
Net Income	97,423	30,884	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,462	(21,339)	19
Balance Transferred from Income (433)	97,423	30,884	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	7,083	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	99,885	2,462	

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	189,080	4
INTEREST ON SPECIAL ASSESSMENTS	83,793	5
Total (Acct. 419):	272,873	
Miscellaneous Nonoperating Income (421):		
REIMBURSEMENTS FOR TRUCK USAGE FROM TOWN	3,751	6
PROPERTY TAXES LEVIED FOR NON-REGULATED SEWER	88,961	7
NON-REGULATED SEWER UTILITY OPERATING LOSS	(52,737)	8
Total (Acct. 421):	39,975	
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		13
Total (Acct. 436)--Debit:	0	
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):						
NONE					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	286,381	0	0	0	286,381	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	286,381	0	0	0	286,381	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,590,756	3,127,900	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	211,006	148,248	2
Net Utility Plant	3,379,750	2,979,652	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,667,361	2,843,381	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	221,926	181,235	4
Net Nonutility Property	3,445,435	2,662,146	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,015,118	976,046	6
Special Funds (125)	3,947,141	4,133,969	7
Total Other Property and Investments	8,407,694	7,772,161	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	245,446	110,455	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	56,923	42,464	11
Other Accounts Receivable (143)	435,313	68,123	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	283,086	2,821	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,020,768	223,863	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	66,793	63,475	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	451,497	463,617	20
Total Deferred Debits	518,290	527,092	
Total Assets and Other Debits	13,326,502	11,502,768	

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	18,718	22
Unappropriated Earned Surplus (216)	99,885	2,462	23
Total Proprietary Capital	118,603	21,180	
LONG-TERM DEBT			
Bonds (221)	4,775,000	4,850,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	2,604,614	1,588,563	26
Total Long-Term Debt	7,379,614	6,438,563	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	45,076	116,135	28
Payables to Municipality (233)	0	62,539	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	44,457	45,127	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	89,533	223,801	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,738,752	4,819,224	38
Total Liabilities and Other Credits	13,326,502	11,502,768	

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)	3,568,748	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)	22,008				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,590,756	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	211,006	0	0	0	9
Total Accumulated Provision	211,006	0	0	0	
Net Utility Plant	3,379,750	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	148,248				148,248	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	60,609				60,609	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,149				2,149	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	62,758	0	0	0	62,758	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	211,006	0	0	0	211,006	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	2,843,381	823,980		3,667,361	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,843,381	823,980	0	3,667,361	
Less accum. prov. depr. & amort. (122)	181,235	40,691		221,926	3
Net Nonutility Property	2,662,146	783,289	0	3,445,435	

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	12,970	1
1996 Revenue Bond Issue	6,345	428	7,931	2
1998 BANS	11,710	428	22,444	3
1999 BONDS	197	428	23,448	4
Total			66,793	
Unamortized premium on debt (251)				
NONE				5
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):	
NONE	2
Balance end of year	<u>0</u>

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 Revenue Bond Anticipation Note	04/01/1996	04/01/2001	4.50%	1,575,000	1
1998 Bond Anticipation Note	12/01/1998	12/01/2001	3.90%	3,200,000	2
Total Bonds (Account 221):				4,775,000	

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%	900,000	1
1999 G.O. NOTE	12/15/1999	12/01/2009	5.25%	1,170,000	2
Green Bay MSD (B)	05/01/1987	05/01/2016	0.00%	6,574	3
Green Bay MSD (C)	05/01/1991	05/01/2020	2.14%	9,428	4
Green Bay MSD (D)	05/01/1991	05/01/2020	2.14%	8,641	5
Green Bay MSD (E)	05/01/1992	05/01/2021	2.14%	10,308	6
Green Bay MSD (F)	05/01/1995	05/01/2015	3.17%	369,663	7
1990 G.O. Note	04/01/1990	10/01/2003	7.25%	130,000	8
Total for Account 224				2,604,614	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	4,650	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>4,650</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,262	7
PSC Remainder Assessment	388	8
Other (explain):		
NONE		9
Total payments and other debits	<u>4,650</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	19,694	76,244	77,088	18,850	1
1998 Revenue Bond Anticipation Notes	10,400	124,800	124,800	10,400	2
Subtotal	30,094	201,044	201,888	29,250	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1990 G.O. Note	3,008	11,408	12,030	2,386	4
1996 G.O. Note	12,025	44,800	45,900	10,925	5
Green Bay MSD (C)	0	217	217	0	6
Green Bay MSD (D)	0	199	199	0	7
Green Bay MSD (E)	0	237	237	0	8
Green Bay MSD (F)	0	12,291	12,291	0	9
1999 G.O. NOTE		1,896		1,896	10
Subtotal	15,033	71,048	70,874	15,207	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	45,127	272,092	272,762	44,457	

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	2,266,212	0	0	2,553,012	0	4,819,224	1
Add credits during year:							
For Services	200,195					200,195	2
For Mains	47,856			674,961		722,817	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANTS				3,484		3,484	5
Balance End of Year	2,514,263	0	0	3,224,489	0	5,738,752	
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	799,108	2
SPECIAL ASSESSMENTS-SEWER	216,010	3
Total (Acct. 124):	1,015,118	
Special Funds (125):		
PUMP REPLACEMENT	19,636	4
MUNICIPAL WELL AND PUMP	18,215	5
DEBT SERVICE ASSESSMENT	751,262	6
CONSTRUCTION	3,158,028	7
Total (Acct. 125):	3,947,141	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	56,923	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	56,923	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	32,035	13
Merchandising, jobbing and contract work		14
Other (specify):		
RECEIVABLE FROM GREEN BAY METRO SEWERAGE DISTRICT	381,463	15
RECEIVABLE FROM DEVELOPERS FOR CONSTRUCTION PROJECTS	12,734	16
INTEREST RECEIVABLE	9,081	17
Total (Acct. 143):	435,313	
Receivables from Municipality (145):		
DELINQUENT SPECIAL ASSESSMENTS COLLECTED BY TOWN	963	18
TAX ROLL ASSESSMENTS COLLECTED BY TOWN	282,123	19
Total (Acct. 145):	283,086	

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)	
Prepayments (165):		
NONE	0	20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEFERRED INTERCEPTOR COSTS	451,497	22
Total (Acct. 183):	451,497	
Payables to Municipality (233):		
NONE	0	23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	24
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	3,341,693	0	0	0	3,341,693	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	179,627	0	0	0	179,627	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,390,237	0	0	0	2,390,237	6
Other (specify):						
NONE					0	7
Average Net Rate Base	771,829	0	0	0	771,829	
Net Operating Income	76,994	0	0	0	76,994	8
Net Operating Income as a percent of Average Net Rate Base						
	9.98%	N/A	N/A	N/A	9.98%	

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	18,718	2
Unappropriated Earned Surplus	51,173	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	69,891	
Net Income		
Net Income	97,423	5
Percent Return on Proprietary Capital	139.39%	

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.

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.

Balance Sheet End-of-Year Account Balances (Page F-18)

Account 183,231 The Green Bay Metropolitan Sewerage District constructed the interceptor to be used by the utility. The utility is required to pay for the costs of their capacity for the interceptor over 20 years. Per Clarence Mougins, PSC authorization is not required.

Identification and Ownership (Page iv)

A review of the District's records was performed by Hawkins, Ash, Baptie & Company, LLP. Their review report is dated March 4, 2000 and covers the year ended December 31, 1999.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

May 11, 2000

Ms. Luann Pansier, Treasurer
Ledgeview Sanitary District No. 2
3700 Dickenson Road
De Pere, WI 54115-8797

1999 Analytical Review DWCCA-1615-ELE

Dear Ms. Pansier:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 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 \$2,504 reported for "water hookup charges" and \$316 reported for "water permits" in Account 474, Other Water Revenues, Other Operating Revenues (Water) schedule. Please provide more detail explaining the water hookup charges and the water permits.

In addition, \$2,098 is reported as "joint metering" in Account 474. If this amount is the return on the net investment in water meters charged to the sewer department for use of the water meter to bill for sewer volume, it is more appropriately reported on line 7 of page W-4. Please follow that procedure in the future. If it is not the Return charged to the sewer department, please provide further explanation of this amount.

2. During our review, we noted that total general expenses and total plant expenses as reported on the Water Operation & Maintenance Expenses schedule increased over 30% from the prior year. Please furnish a brief explanation of these increases.

3. During our review, we noted 426 services reported in use on the Water Services schedule. We also noted 539 average customers reported on page W-2. Please confirm that you have numerous services with multiple meters/customers.

4. During our review, we noted 127 meters added at an average cost of \$440 (meters divided into dollar additions reported in Account 346, Meters, Water Utility Plant in Service schedule). The PSC is creating a database of meter costs. Please provide the invoices for each of the 1.5" and 2" meters and a copy of one of the invoices for the ¾" meters.

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

FINANCIAL SECTION FOOTNOTES

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 Reviews\1999 analytical review letters\1615.doc

cc: Mr. Steve Jauquet, President

Response received 5/31/00

No. 1 \$ collected to turn on water and set meters for new customers. Water permits for private wells to remain open (grandfathered). \$2,098 is sewer's return and will be reported correctly next year.

No. 2 Increases were additional wages for part time secretary, purchasing water from DePere for 70 customers, new printer and software, installed a Deep Relief Well Valve to reduce air infiltration.

No. 3 Multiple-family buildings and several duplexes with multiple meters or one service.

No. 4 Ledgeview is converting all meters to remote reading system. Account 346 includes transponders.

ele

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

To Ledgeview Sanitary District No. 2
Brown County, Wisconsin

We have compiled the balance sheet of the Ledgeview Sanitary District No. 2 as of December 31, 1999 and the related statements of income and earned surplus and the supplemental schedules for the year then ended included in the accompanying prescribed form in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements, supplemental schedules and disclosures referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements, supplemental schedules and disclosures are not designed for those who are not informed about such matters.

Green Bay, Wisconsin
March 4, 2000

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	280,553	1
Total Sales of Water	280,553	
Other Operating Revenues		
Forfeited Discounts (470)	910	2
Other Water Revenues (474)	4,918	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	5,828	
Total Operating Revenues	286,381	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	94,075	5
General Operating Expenses (680-690)	50,053	6
Total Operation and Maintenance Expenses	144,128	
Other Operating Expenses		
Depreciation Expense (403)	60,609	7
Amortization Expense (404)		8
Taxes (408)	4,650	9
Total Other Operating Expenses	65,259	
Total Operating Expenses	209,387	
NET OPERATING INCOME	76,994	

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	471	29,348	165,122	4
Commercial	68	12,851	56,466	5
Industrial				6
Total Metered Sales to General Customers (461)	539	42,199	221,588	
Private Fire Protection Service (462)	7		4,590	7
Public Fire Protection Service (463)	1		45,801	8
Other Sales to Public Authorities (464)	2	3,622	8,574	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	549	45,821	280,553	

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)	45,801	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)	45,801	
Forfeited Discounts (470):		
Customer late payment charges	910	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	910	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
WATER HOOKUP CHARGES	2,504	8
WATER PERMITS	316	9
JOINT METERING	2,098	10
Total Other Water Revenues (474)	4,918	
Amortization of Construction Grants (475):		
NONE		11
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)	38,537	1
Purchased Water (610)	22,044	2
Fuel or Power Purchased for Pumping (620)	13,600	3
Chemicals (630)	2,915	4
Supplies and Expenses (640)	5,539	5
Repairs of Water Plant (650)	9,799	6
Transportation Expenses (660)	1,641	7
Total Plant Operation and Maintenance Expenses	94,075	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	20,240	8
Office Supplies and Expenses (681)	7,203	9
Outside Services Employed (682)	7,780	10
Insurance Expense (684)	2,596	11
Employees Pensions and Benefits (686)	8,460	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	3,774	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	50,053	
 Total Operation and Maintenance Expenses	 144,128	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		4,262	3
PSC Remainder Assessment		388	4
Other (specify): NONE			5
Total tax expense		4,650	

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)	1,443,885	285,803	27
Fire Mains (344)	0		28
Services (345)	502,817	72,606	29
Meters (346)	56,188	58,501	30
Hydrants (348)	201,576	31,864	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,493,363	448,774	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,428	495	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	20,405		37
Other General Equipment (379)	2,670	4,841	38
Other Tangible Property (390)	0		39
Total General Plant	26,503	5,336	
Total utility plant in service directly assignable	3,114,638	454,110	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,114,638	454,110	

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)			1,729,688 27
Fire Mains (344)			0 28
Services (345)			575,423 29
Meters (346)			114,689 30
Hydrants (348)			233,440 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,942,137
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			3,923 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			20,405 37
Other General Equipment (379)			7,511 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	31,839
Total utility plant in service directly assignable	0	0	3,568,748
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	3,568,748

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,013	3,013	1
February			2,730	2,730	2
March	413		3,191	3,604	3
April			3,471	3,471	4
May			4,332	4,332	5
June	987		4,130	5,117	6
July			4,683	4,683	7
August			4,772	4,772	8
September	1,242		7,760	9,002	9
October			3,808	3,808	10
November			3,294	3,294	11
December	1,111		3,635	4,746	12
Total for year	3,753	0	48,819	52,572	
Less: Measured or estimated water used in main flushing and water treatment during year				4,217	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				48,355	16
Less: Water sold				45,821	17
Losses and unaccounted for				2,534	18
Percent unaccounted for to the nearest whole percent (%)				5%	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				645	21
Date of maximum: 9/4/1999					22
Cause of maximum:					23
Interconnect open to the City of DePere					
Minimum gallons pumped by all methods in any one day during reporting year				36	24
Date of minimum: 2/28/1999					25
Total KWH used for pumping for the year				189,291	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				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	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	2,293	0	0	0	2,293	1
P	D	8.000	45,079	110	0	0	45,189	2
P	S	8.000	127	0	0	0	127	3
P	D	10.000	4,575	1,155	0	0	5,730	4
P	D	12.000	11,250	3,766	0	0	15,016	5
Total Within Municipality			63,324	5,031	0	0	68,355	
Total Utility			63,324	5,031	0	0	68,355	

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	473	12	0	86	571	136	1
P	1.500	65	3	0	0	68	8	2
P	2.000	11	0	0	0	11	3	3
P	6.000				4	4		4
Total Utility		549	15	0	90	654	147	

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)	
0.750	436	127	0	0	563	0	1
1.000	9	0	0	0	9	0	2
1.500	30	3	0	0	33	7	3
2.000	1	3	0	0	4	0	4
4.000	2	0	0	0	2	2	5
Total:	478	133	0	0	611	9	

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	470	30	0	0	0	63	563	1
1.000	2	7	0	0	0	0	9	2
1.500	0	31	0	0	0	2	33	3
2.000	1	0	0	0	0	3	4	4
4.000	0	0	0	2	0	0	2	5
Total:	473	68	0	2	0	68	611	

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	127	11			138	2
Total Fire Hydrants	127	11	0	0	138	
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:	127
Number of distribution system valves end of year:	180
Number of distribution valves operated during year:	152

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per utility 5/31/00 response:

Rapid growth has contributed to added pumping expenses. Additional wages - hired part time secretary and summer help to paint hydrants. Purchased water from DePere for 70 customers. Purchased new printer, computer software and networked our system. Installed a Deep Well Relief Valve to reduce air infiltration into the water main.

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Water Mains (Page W-15)

1999 main additions were financed by special assessments and developer contributions. Both were based on construction costs.

Water Services (Page W-16)

1999 service additions were financed by special assessments and developer contributions. Both were based on construction costs.

Per utility response: adjusted 1" and added 6", also revised 1" testing from 100 to 136. 6/2/00 ele
