



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, 2000

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

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: ledgeview@gbonline.com

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

Fax Number: (920) 432 - 2590

E-mail Address: Shandrlick@habco.com

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

Name: NONE

Title:

Office Address:

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: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

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 EXT

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR KENNETH GEURTS, COMMISSIONER
- MR STEVE JAUQUET, PRESIDENT
- MR 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. § 66.0819 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)	332,094	286,381	1
Operating Expenses:			
Operation and Maintenance Expense (401)	146,646	144,128	2
Depreciation Expense (403)	67,490	60,609	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,039	4,650	5
Total Operating Expenses	219,175	209,387	
Net Operating Income	112,919	76,994	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	112,919	76,994	
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)	186,683	272,873	9
Miscellaneous Nonoperating Income (421)	5,421	39,975	10
Total Other Income	192,104	312,848	
Total Income	305,023	389,842	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	20,452	0	12
Total Miscellaneous Income Deductions	20,452	0	
Income Before Interest Charges	284,571	389,842	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	186,584	272,092	13
Amortization of Debt Discount and Expense (428)	14,802	20,327	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	201,386	292,419	
Net Income	83,185	97,423	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	99,885	2,462	19
Balance Transferred from Income (433)	83,185	97,423	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	183,070	99,885	

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	142,586	4
INTEREST ON SPECIAL ASSESSMENTS	44,097	5
Total (Acct. 419):	186,683	
Miscellaneous Nonoperating Income (421):		
REIMBURSEMENTS FOR TRUCK USAGE FROM TOWN	5,421	6
Total (Acct. 421):	5,421	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
REIMBURSE DEVELOPERS CONTINGENCY FEES RECORDED AS REVENUE	8,370	8
CENTRAL BROWN COUNTY WATER AUTHORITY, INC MEMBERSHIP FEES	12,082	9
Total (Acct. 426):	20,452	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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	332,094	0	0	0	332,094	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	332,094	0	0	0	332,094	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,222,925	3,590,756	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	278,496	211,006	2
Net Utility Plant	4,944,429	3,379,750	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,879,884	3,667,361	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	282,522	221,926	4
Net Nonutility Property	4,597,362	3,445,435	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,145,121	1,015,118	6
Special Funds (125)	3,327,713	3,947,141	7
Total Other Property and Investments	10,070,196	8,407,694	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	53,070	245,446	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	68,054	56,923	11
Other Accounts Receivable (143)	146,669	435,313	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	442,899	283,086	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	710,692	1,020,768	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	44,299	66,793	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	439,377	451,497	20
Total Deferred Debits	483,676	518,290	
Total Assets and Other Debits	16,208,993	13,326,502	

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)	26,858	18,718	22
Unappropriated Earned Surplus (216)	183,070	99,885	23
Total Proprietary Capital	209,928	118,603	
LONG-TERM DEBT			
Bonds (221)	4,675,000	4,775,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	3,568,002	2,604,614	26
Total Long-Term Debt	8,243,002	7,379,614	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	71,236	45,076	28
Payables to Municipality (233)	42,857	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	47,165	44,457	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	161,258	89,533	
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)	7,594,805	5,738,752	38
Total Liabilities and Other Credits	16,208,993	13,326,502	

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)	3,594,863	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)	1,628,062				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	5,222,925	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	278,496	0	0	0	9
Total Accumulated Provision	278,496	0	0	0	
Net Utility Plant	4,944,429	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	211,006				211,006	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	67,490				67,490	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	67,490	0	0	0	67,490	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	278,496	0	0	0	278,496	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	3,667,361	1,212,523		4,879,884	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	3,667,361	1,212,523	0	4,879,884	
Less accum. prov. depr. & amort. (122)	221,926	60,596		282,522	3
Net Nonutility Property	3,445,435	1,151,927	0	4,597,362	

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	10,895	1
1996 Revenue Bond Issue	6,345	428	1,586	2
1998 BANS	11,710	428	10,734	3
1999 BONDS	2,364	428	21,084	4
Total			44,299	
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%	1,475,000	1
1998 Bond Anticipation Note	12/01/1998	12/01/2001	3.90%	3,200,000	2
Total Bonds (Account 221):				4,675,000	

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)					
1999 G.O. NOTE	12/15/1999	12/01/2009	5.25%	1,170,000	1
Green Bay MSD (B)	05/01/1987	05/01/2016	0.00%	6,187	2
Green Bay MSD (C)	05/01/1991	05/01/2020	2.14%	9,070	3
Green Bay MSD (D)	05/01/1991	05/01/2020	2.14%	8,314	4
Green Bay MSD (E)	05/01/1992	05/01/2021	2.14%	9,940	5
Green Bay MSD (F)	05/01/1995	05/01/2015	3.17%	351,575	6
GREEN BAY MSD (G)	10/25/2000	04/01/2020	4.36%	1,212,916	7
1996 G.O. Note	04/01/1996	04/01/2006	5.00%	800,000	8
Total for Account 224				<u>3,568,002</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	5,039	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>5,039</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,596	7
PSC Remainder Assessment	443	8
Other (explain):		
NONE		9
Total payments and other debits	<u>5,039</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	18,850	71,950	73,100	17,700	1
1998 Revenue Bond Anticipation Notes	10,400	124,800	124,800	10,400	2
Subtotal	29,250	196,750	197,900	28,100	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1990 G.O. Note	2,386	3,995	6,381	0	4
1996 G.O. Note	10,925	40,305	41,450	9,780	5
Green Bay MSD (C)	0	209	209	0	6
Green Bay MSD (D)	0	191	191	0	7
Green Bay MSD (E)	0	229	229	0	8
Green Bay MSD (F)	0	11,735	11,735	0	9
1999 G.O. NOTE	1,896	61,756	58,573	5,079	10
GREEN BAY MSD (G)		4,206		4,206	11
BACKING OUT SEWER INTEREST		(132,792)	(132,792)	0	12
Subtotal	15,207	(10,166)	(14,024)	19,065	
Notes Payable (231)					
NONE	0			0	13
Subtotal	0	0	0	0	
Total	44,457	186,584	183,876	47,165	

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	2,514,263	0	0	3,224,489	0	5,738,752	1
Add credits during year:							
For Services						0	2
For Mains	755,008			1,101,045		1,856,053	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,269,271	0	0	4,325,534	0	7,594,805	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				132,384		132,384	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	1,193,553	2
SPECIAL ASSESSMENTS - SEWER	951,568	3
Total (Acct. 124):	2,145,121	
Special Funds (125):		
PUMP REPLACEMENT	20,864	4
MUNICIPAL WELL & PUMP	19,345	5
DEBT SERVICE ASSESSMENT	753,848	6
CONSTRUCTION	2,533,656	7
Total (Acct. 125):	3,327,713	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	68,054	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	68,054	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	38,145	13
Merchandising, jobbing and contract work		14
Other (specify):		
RECEIVABLE FROM DEVELOPERS FOR CONSTRUCTION PRODUCTS	22,317	15
INTEREST RECEIVABLE	86,207	16
Total (Acct. 143):	146,669	
Receivables from Municipality (145):		
DUE FROM TOWN	8,746	17
TAX ROLL ASSESSMENTS COLLECTED BY TOWN	434,153	18
Total (Acct. 145):	442,899	
Prepayments (165):		
NONE		19
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		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEFERRED INTERCEPTOR COSTS	439,377	21
Total (Acct. 183):	439,377	
Payables to Municipality (233):		
DUE TO TOWN	42,857	22
Total (Acct. 233):	42,857	
Other Deferred Credits (253):		
NONE		23
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	3,581,805	0	0	0	3,581,805	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	244,751	0	0	0	244,751	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,891,767	0	0	0	2,891,767	6
Other (specify):						
NONE					0	7
Average Net Rate Base	445,287	0	0	0	445,287	
Net Operating Income	112,919	0	0	0	112,919	8
Net Operating Income as a percent of Average Net Rate Base	25.36%	N/A	N/A	N/A	25.36%	

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	22,788	2
Unappropriated Earned Surplus	141,477	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	164,265	
Net Income		
Net Income	83,185	5
Percent Return on Proprietary Capital	50.64%	

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

Income Statement Account Details (Page F-02)

Per review response, a/c 421 includes revenues received from the town for truck use and manpower supplied by the district. Our water operator does jobs for the town such as street patching, putting up street signs, snowplowing at municipal sites. Therefore the town reimburses the district \$150 per month for truck usage plus \$17 per hour of manpower.

PJL

Balance Sheet (Page F-05)

Per review response, a/c 252 changed from zero to 1,856,053.

PJL

11/24/03: per kab, changed a/c 252 back to 0. ele

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

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

Interest Accrued (Acct. 237) (Page F-16)

Backing out sewer interest - Deducting sewer interest from total interest.

Contributions in Aid of Construction (Account 271) (Page F-17)

Per review response, mains in col (b) changed from \$755,088 to zero and mains in col (e) changed from 1,101,045 to zero.

PJL

11/24/03: per kab water mains \$755,008 and sewer mains, \$1,101,045. The special assessments relate to plant in cwip, recorded as plant in 2001. ele

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

Deferred Interceptor Costs (183) - The Green Bay Metropolitan Seweage 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 Mouglin, 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. The review report is dated February 23, 2001 and covers the year ended December 31, 2000.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 24, 2001

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

2000 Analytical Review DWCCA-1615-PJL

Dear Ms. Pansier:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 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 this 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. As directed in the head notes of the Balance Sheet End of Year Account Balances schedule on page F-18, please provide a more detailed description of the \$42,857 reported in Account 233 and follow this procedure in the future.
2. During our review, we noted that the utility did not report any depreciation expense on meters charged to sewer, (Account 110), or return on net investment in meters charged to sewer department, (Account 474). If a sewer department uses the water meter to measure sewer volume for purposes of charging for sewer service, the water utility must charge the sewer department for its share of water meter costs. See Section 4, pages 10 and 11 of the Water Utility Reference Manual (enclosed). Please confirm that the sewer department does not use the water meter to measure sewer volume, or, if the sewer department is using the water meter, please confirm that your utility will begin to allocate the water meter costs on your 2001 books.
3. Given that there are no mains reported as added during the year in the Water Mains schedule on page W-15, please explain the \$755,008 reported for contributions for water mains in column (b) of Account 271 on page F-17.
4. During our review of the Meters schedule on page W-17, we noted that it is reported in column (g) that all of the utility's meters were tested in 2000. Given that this would be unusual for meters as new as yours are, please explain if this is a typo and if so, provide a corrected copy of page W-17.
5. During our review, we noted that \$5,421 is reported in Account 421 on page F-2 and described as reimbursements for truck usage from town. Please explain how this reimbursement is calculated.
6. During our review, we noted that according to our calculations, the

FINANCIAL SECTION FOOTNOTES

amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$8,509 (overcharge) (see enclosed worksheet). Because of this large discrepancy, we also checked the amount reported in the 1999 annual report and discovered a discrepancy of \$1,122 (undercharge) for that year. Please adjust your 2001 Public Fire Protection Service charge to account for the total \$7,387 overcharge from 2000 and 1999. Please follow our procedure for calculating the charge in the future.

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) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\1615.doc

Enclosures

-
- Response LETTER received 10/15/01:
- #1, \$29,786 is for assessments collected via one check at years end to town of Ledgeview, the balance is due to the town for the districts portion of water authority fee and employee benefits.
 - #2, they have flat rates for sewer.
 - #3, The \$755,088 total reported for contributions for water and sewer on F-17 should have been in a/c 252, revised pages F-5, F-17 & F-19 provided. See pre-revision copies in cor. file.
 - #4, no meters tested.
 - #5, see page F-2 footnotes.

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, 2000 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 or

FINANCIAL SECTION FOOTNOTES

~~the accompanying prescribed form in accordance with the Statements of~~
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
February 23, 2001

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	327,438	1
Total Sales of Water	327,438	
Other Operating Revenues		
Forfeited Discounts (470)	886	2
Other Water Revenues (474)	3,770	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,656	
Total Operating Revenues	332,094	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	99,580	5
General Operating Expenses (680-690)	47,066	6
Total Operation and Maintenance Expenses	146,646	
Other Operating Expenses		
Depreciation Expense (403)	67,490	7
Amortization Expense (404)		8
Taxes (408)	5,039	9
Total Other Operating Expenses	72,529	
Total Operating Expenses	219,175	
NET OPERATING INCOME	112,919	

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	237	995	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	237	995	
Metered Sales to General Customers (461)				
Residential	570	33,117	186,322	4
Commercial	74	14,251	65,329	5
Industrial				6
Total Metered Sales to General Customers (461)	644	47,368	251,651	
Private Fire Protection Service (462)	7		4,580	7
Public Fire Protection Service (463)	1		56,049	8
Other Sales to Public Authorities (464)	3	11,608	14,163	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	657	59,213	327,438	

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)	56,049	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)	56,049	
Forfeited Discounts (470):		
Customer late payment charges	886	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	886	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
WATER PERMITS	3,770	8
Total Other Water Revenues (474)	3,770	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	40,288	1
Purchased Water (610)	32,753	2
Fuel or Power Purchased for Pumping (620)	15,301	3
Chemicals (630)	2,585	4
Supplies and Expenses (640)	5,680	5
Repairs of Water Plant (650)	517	6
Transportation Expenses (660)	2,456	7
Total Plant Operation and Maintenance Expenses	99,580	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	22,733	8
Office Supplies and Expenses (681)	3,206	9
Outside Services Employed (682)	3,165	10
Insurance Expense (684)	6,014	11
Employees Pensions and Benefits (686)	10,238	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,710	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	47,066	
 Total Operation and Maintenance Expenses	146,646	

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		4,596	3
PSC Remainder Assessment		443	4
Other (specify): NONE			5
Total tax expense		5,039	

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)	1,729,688	10,349	27
Fire Mains (344)	0		28
Services (345)	575,423		29
Meters (346)	114,689	9,766	30
Hydrants (348)	233,440		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,942,137	20,115	
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	6,000	38
Other Tangible Property (390)	0		39
Total General Plant	31,839	6,000	
Total utility plant in service directly assignable	3,568,748	26,115	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,568,748	26,115	

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)			1,740,037 27
Fire Mains (344)			0 28
Services (345)			575,423 29
Meters (346)			124,455 30
Hydrants (348)			233,440 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,962,252
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)			13,511 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	37,839
Total utility plant in service directly assignable	0	0	3,594,863
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	3,594,863

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			3,655	3,655	1
February			3,392	3,392	2
March	1,037		3,693	4,730	3
April			4,011	4,011	4
May			9,931	9,931	5
June	1,098		4,179	5,277	6
July			10,003	10,003	7
August			4,475	4,475	8
September	1,144		4,133	5,277	9
October			4,201	4,201	10
November			3,770	3,770	11
December	1,139		3,984	5,123	12
Total for year	4,418	0	59,427	63,845	
Less: Measured or estimated water used in main flushing and water treatment during year				1,971	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				61,874	16
Less: Water sold				59,213	17
Losses and unaccounted for				2,661	18
Percent unaccounted for to the nearest whole percent (%)				4%	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				964	21
Date of maximum: 5/12/2000					22
Cause of maximum:					23
Sale of water to the City of DePere.					
Minimum gallons pumped by all methods in any one day during reporting year				36	24
Date of minimum: 2/26/2000					25
Total KWH used for pumping for the year				241,815	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	2,293	0	0	0	2,293	1
P	D	8.000	45,189	0	0	0	45,189	2
P	S	8.000	127	0	0	0	127	3
P	D	10.000	5,730	0	0	0	5,730	4
P	D	12.000	15,016	0	0	0	15,016	5
Total Within Municipality			68,355	0	0	0	68,355	
Total Utility			68,355	0	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	485	0	0	0	485	100	1
P	1.500	68	0	0	0	68	35	2
P	2.000	11	0	0	0	11	3	3
Total Utility		564	0	0	0	564	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 (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	563	48	0	0	611	0	1
1.000	9	2	0	0	11	0	2
1.500	33	0	0	0	33	0	3
2.000	4	0	0	0	4	0	4
4.000	2	0	0	0	2	0	5
Total:	611	50	0	0	661	0	

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	572	31	0	0	0	8	611	1
1.000	3	8	0	0	0	0	11	2
1.500	0	31	0	0	0	2	33	3
2.000	0	4	0	0	0	0	4	4
4.000	0	0	0	2	0	0	2	5
Total:	575	74	0	2	0	10	661	

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	138				138	2
Total Fire Hydrants	138	0	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:	138
Number of distribution system valves end of year:	252
Number of distribution valves operated during year:	205

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Insurance Expense (684) - The increase is do to a dramatic increase in the cost of insurance.

Water Utility Plant in Service (Page W-08)

Transmission and Distribution Mains (343) - \$10,349 addition is payment of retainer fees for prior contract.

Meters (Page W-17)

per review response, meters tested changed from all metes to no meters.
PJL
