



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, 2002

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:

3900 DICKINSON ROAD
DE PERE, WI 54115

Telephone: (920) 336 - 3360

Fax Number: (920) 336 - 8517

E-mail Address: l-pansier@new.rr.com

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

Name: MR STEVEN G HANDRICK

Title: PARTNER

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

205 DOTY STREET
P.O. BOX BOX 61
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: STEVEN JAUQUET

Title: PRESIDENT

Office Address:

1874 LEDGEVIEW ROAD
DE PERE, WI 54115

Telephone: (920) 336 - 5949

Fax Number:

E-mail Address:

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

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MARK PANSIER

Title: PUBLIC WORKS DIRECTOR

Office Address:

3900 DICKINSON ROAD
DE PERE, WI 54115

Telephone: (920) 336 - 3360

Fax Number: () -

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR KENNETH GEURTS, COMMISSIONER
MR STEVE JAUQUET, PRESIDENT
MR DICK VAN DYCK, 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:

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)	447,753	356,026	1
Operating Expenses:			
Operation and Maintenance Expense (401)	180,343	151,150	2
Depreciation Expense (403)	96,449	74,665	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,190	5,280	5
Total Operating Expenses	281,982	231,095	
Net Operating Income	165,771	124,931	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	165,771	124,931	
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)	197,461	253,653	9
Miscellaneous Nonoperating Income (421)	1,475	3,167	10
Total Other Income	198,936	256,820	
Total Income	364,707	381,751	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	23,779	0	12
Total Miscellaneous Income Deductions	23,779	0	
Income Before Interest Charges	340,928	381,751	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	404,360	295,274	13
Amortization of Debt Discount and Expense (428)	6,008	12,734	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	410,368	308,008	
Net Income	(69,440)	73,743	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	256,813	183,070	19
Balance Transferred from Income (433)	(69,440)	73,743	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)	187,373	256,813	

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 SPECIAL ASSESSMENTS	51,599	4
INTEREST ON CASH AND INVESTMENTS	145,862	5
Total (Acct. 419):	197,461	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS ONOPERATING INCOME	1,475	6
Total (Acct. 421):	1,475	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
ABANDONED WELL	23,779	8
Total (Acct. 426):	23,779	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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	447,753	0	0	0	447,753	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	447,753	0	0	0	447,753	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,517,041	4,932,783	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	449,610	353,161	2
Net Utility Plant	7,067,431	4,579,622	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	6,627,071	5,931,642	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	458,265	364,624	4
Net Nonutility Property	6,168,806	5,567,018	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,376,291	1,449,050	6
Special Funds (125)	4,372,975	5,344,048	7
Total Other Property and Investments	11,918,072	12,360,116	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(243,464)	1,751,742	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	100,535	66,140	11
Other Accounts Receivable (143)	102,067	175,974	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	679,789	489,456	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	638,927	2,483,312	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	250,069	267,236	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	415,137	427,257	20
Total Deferred Debits	665,206	694,493	
Total Assets and Other Debits	20,289,636	20,117,543	

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)	403,806	175,425	22
Unappropriated Earned Surplus (216)	187,373	256,813	23
Total Proprietary Capital	591,179	432,238	
LONG-TERM DEBT			
Bonds (221)	8,075,170	8,125,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	3,135,124	3,341,902	26
Total Long-Term Debt	11,210,294	11,466,902	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	164,191	371,326	28
Payables to Municipality (233)	18,260	4,389	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	145,689	255,567	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	328,140	631,282	
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)	8,160,023	7,587,121	38
Total Liabilities and Other Credits	20,289,636	20,117,543	

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)	6,024,576	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)	1,492,465				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	7,517,041	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	449,610	0	0	0	9
Total Accumulated Provision	449,610	0	0	0	
Net Utility Plant	7,067,431	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	353,161				353,161	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	96,449				96,449	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	96,449	0	0	0	96,449	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	449,610	0	0	0	449,610	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	5,931,642	695,429		6,627,071	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	5,931,642	695,429	0	6,627,071	
Less accum. prov. depr. & amort. (122)	364,624	93,641		458,265	3
Net Nonutility Property	5,567,018	601,788	0	6,168,806	

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	6,745	1
1999 BONDS	2,365	428	16,355	2
2001 GO BONDS	12,727	428	226,969	3
Total			250,069	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	
NONE	2
Balance end of year	<u><u>0</u></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)	
2001 GO BONDS	03/15/2001	10/01/2020	4.78%	8,075,170	1
Total Bonds (Account 221):				8,075,170	

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%	1,085,000	1
Green Bay MSD (B)	05/01/1987	05/01/2016	0.00%	5,414	2
Green Bay MSD (C)	05/01/1991	05/01/2020	2.14%	9,178	3
Green Bay MSD (D)	05/01/1991	05/01/2020	2.14%	7,637	4
Green Bay MSD (E)	05/01/1992	05/01/2021	2.14%	8,331	5
Green Bay MSD (F)	05/01/1995	05/01/2015	3.17%	313,657	6
GREEN BAY MSD (G)	10/25/2000	04/01/2020	4.36%	1,105,907	7
1996 G.O. Note	04/01/1996	04/01/2006	5.00%	600,000	8
Total for Account 224				<u>3,135,124</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	5,190	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>5,190</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	5,147	7
PSC Remainder Assessment	43	8
Other (explain):		
NONE		9
Total payments and other debits	<u>5,190</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)					
NONE	0			0	1
2001 GO BONDS	204,326	497,242	604,283	97,285	2
BACKING OUT SEWER INTEREST		(134,255)	(134,255)	0	3
Subtotal	204,326	362,987	470,028	97,285	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
	0			0	5
1996 G.O. Note	8,650	31,075	32,250	7,475	6
Green Bay MSD (C)	0			0	7
Green Bay MSD (D)	0			0	8
Green Bay MSD (E)	0			0	9
Green Bay MSD (F)	0			0	10
1999 G.O. NOTE	4,917	58,821	59,003	4,735	11
GREEN BAY MSD (G)	37,674	59,676	61,156	36,194	12
BACKING OUT SEWER INTEREST	0	(108,199)	(108,199)	0	13
Subtotal	51,241	41,373	44,210	48,404	
Notes Payable (231)					
NONE	0			0	14
Subtotal	0	0	0	0	
Total	255,567	404,360	514,238	145,689	

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	3,265,070	0	0	4,322,051	0	7,587,121	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
TOTAL FOR SERVICES AND MAINS	389,573			225,134		614,707	4
Deduct charges (specify):							
AMORTIZATION OF GRANTS				41,805		41,805	5
Balance End of Year	3,654,643	0	0	4,505,380	0	8,160,023	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				125,417		125,417	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	755,968	2
SEICAL ASSESSMENTS - SEWER	620,323	3
Total (Acct. 124):	1,376,291	
Special Funds (125):		
PUMP REPLACEMENT	22,117	4
MUNICIPAL WELL & PUMP	21,422	5
DEBT SERVICE ASSESSMENT	1,109,436	6
CONSTRUCTION	3,220,000	7
Total (Acct. 125):	4,372,975	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	100,535	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	100,535	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	51,732	13
Merchandising, jobbing and contract work		14
Other (specify):		
OTHER RECEIVABLE	260	15
INTEREST RECEIVABLE	50,075	16
Total (Acct. 143):	102,067	
Receivables from Municipality (145):		
TAX ROLL ASSESSMENTS COLLECTED BY TOWN	575,060	17
DUE FROM FUND 30	20,140	18
DUE FROM FUND 40	84,589	19
Total (Acct. 145):	679,789	

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		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEFERRED INTERCEPTOR COSTS	415,137	22
Total (Acct. 183):	415,137	
Payables to Municipality (233):		
DUE TO TOWN	18,260	23
Total (Acct. 233):	18,260	
Other Deferred Credits (253):		
NONE		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	5,226,091	0	0	0	5,226,091	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	401,385	0	0	0	401,385	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,459,856	0	0	0	3,459,856	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,364,850	0	0	0	1,364,850	
Net Operating Income	165,771	0	0	0	165,771	8
Net Operating Income as a percent of Average Net Rate Base						
	12.15%	N/A	N/A	N/A	12.15%	

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	289,615	2
Unappropriated Earned Surplus	222,093	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	511,708	
Net Income		
Net Income	(69,440)	5
Percent Return on Proprietary Capital	-13.57%	

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 MDS (B) IS A NON-INTEREST BEARING OBLIGATION.

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

ACCT. 221 - NEGATIVE INTEREST IS DUE TO BACKING OUT THE SEWER DEPARTMENT'S PORTION OF ACCRUED INTEREST.

ACCT. 224 - NEGATIVE INTEREST IS DUE TO BACKING OUT THE SEWER DEPARTMENT'S PORTION OF ACCRUED INTEREST.

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

DEFERRED INTERCEPTOR COSTS (183) - THE GREEN BAY MSD 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 MOUGIN, PSC AUTHORIZATION IS NOT REQUIRED.

ACCT 233 DUE TO TOWN - TO REIMBURSE THE TOWN FOR CENTRAL BROWN COUNTY WATER AUTHORITY CHARGES THE TOWN PAID.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Dear Ms. Engelke:

The following is in response to your October 7, 2003 letter regarding questions that came up during our 2002 analytical review. I will follow your numbering format.

1. I know that Scott Brosteau, our engineer with Mead & Hunt, Inc., has been in touch with you on this issue. Our error was that we were charging the full charge for newly installed hydrants and mains instead of half. Our process is now changed. Scott is on vacation this week and I'm not sure if he sent you his calculations. Please let me know if you need anything further on this issue.
2. The amounts reported in Account 145 on Page F-18 are due from the Town of Ledgeview. Fund 30 is a Town debt repayment fund and Fund 40 is a Town developers fund. The Town received money that needed to be transferred to the Sanitary District.
3. I believe Nancy, from Hawkins, Ash... accounting firm, called you to clear this up and you noted it.
4. Scott Brosteau said he took care of this also.
5. Thank you, we will footnote the next annual report that our sewer is a flat rate and the water meter is not used to measure sewer volume. Just to let you know, we have hired Virchow-Krause to analyze our rates and they may determine that our sewer rates should be based off the water meter in the future.
6. I'm not sure why the footnote "due to lack of time" was put on there. Our system is fairly new and I don't believe any of them are of the time to be tested and none have given us problems that I know of. The water loss rose mainly due to construction of the new water reservoir and flushing of all the new mains. We also have a few streets that have only a few customers on the system and these mains need to be flushed regularly, sometimes every other week.
7. I have placed a call to you regarding this question. I'm not familiar with this sheet and Nancy said she wasn't either. (talked to Luanne on the phone. They do not have any inventory).
8. Nancy said she took care of this one.
9. The amount report on Page F-6 in Account 426 as "Abandoned Well" is for money that was spent with the intention of drilling a second well behind our office. We had engineered it and bid it out, but it was not awarded. Instead we were able to acquire the land we needed to construct a reservoir and that angle was pursued for additional water capacity.
10. This last one Nancy cleared up with you also.

I hope this helps with most of these issues. I appreciate you taking calls from Nancy and Scott in areas that they have more expertise. We are a small

FINANCIAL SECTION FOOTNOTES

office and rely on these two a lot.

Please give me a call at (920) 336-3360 extension 105 regarding Page F-10, materials and supply inventory. Also let me know if you need further detail on any of these issues.

Sincerely,

Luann M. Pansier
Clerk/Treasurer
Ledgeview Sanitary District
DWCCA-1615-ELE

Hawkins called 10/27/03 Re 3, 8 and 10 - see below
Talked to Luann re No. 7. The utility has no inventory on hand.

A REVIEW OF THE DISTICT'S RECORDS WAS PERFORMED BY HAWKINS, ASH, BAPTIE & COMPANY, LLP. THE REVIEW REPORT IS DATED APRIL 3, 2003 AND COVERS THE YEAR ENDED DECEMBER 31, 2002.
October 7, 2003

Ms. Luann Pansier, Treasurer
Ledgeville Sanitary District
3900 Dickinson Road
De Pere, WI 54115-

2002 Analytical Review DWCCA-1615-ELE

Dear Ms. Pansier:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. In the analytical reviews for the last several years, we have written about over charges and under charges in the Public Fire Protection calculation. In the utility response to our review of the 2001 annual report, it was indicated that the utility was now using the Commission's method of calculation. However, we are enclosing our method of calculator for the 2002 Public Fire Protection Service charge. You will note that our calculation is \$53,041. The amount reported in Account 463 of the annual report is \$60,440. This appears to be a \$7,398 over charge. Please provide your calculation for the 2002 Public Fire Protection Service charge reported on Page W-4 and any other explanations for the net over charges since 1999.
2. On Page F-18, amounts are reported in Account 145 described as "due from fund 30" and "due from fund 40". Please provide more detail to explain these amounts and to explain funds 30 and 40.
3. On Page W-8, \$209,838 is reported added to Account 316, Supply Mains. However, no corresponding supply main units are reported on Page W-15. In addition, feet of distribution mains are reported added on Page W-15, but no

FINANCIAL SECTION FOOTNOTES

-
- addition, feet of distribution mains are reported added on Page W-15, but the corresponding dollars are added to Account 343, distribution mains, on Page W-8. Please furnish an explanation and any necessary corrections. (dollars were booked incorrectly. Will be adjusted and footnoted in 2003).
 - 4. Details of the new water reservoir placed into service during 2002 should be provided as required on page W-14.
 - 5. Part of the review process is to check for allocation of water meter costs for utilities that provide sewer service. Your utility has indicated flat rates in the past so there are no meter costs to allocate. Please footnote each annual report (Page iv is recommended) where flat rates are in effect and the water meter is not used to measure sewer volume.
 - 6. On Page W-17, 0 meters are reported tested. A footnote to this schedule indicates that was due to lack of time. We noted on Page W-10 that your water loss has risen to 17%. Your utility should strive to test meters according to Code and to pursue other methods to reduce water loss.
 - 7. On Page F-10, a 0 balance is reported for Account 150. Utilities of your size normally have a materials and supply inventory. Please furnish an explanation.
 - 8. On Page F-1, why is Account 428 only \$6,008 when Page F-11 states that a total of \$17,167 was written off to Account 428? (F-1 is water only, sewer \$ are on balance sheet. In 2003 they will remove sewer \$ from balance sheet)
 - 9. On Page F-6, an amount is reported in Account 426 described as "ABANDONED WELL". Please furnish more information explaining this entry.
 - 10. Provide detail to explain negative entries on lines 3 and 13 of Page F-16. If the accrued and paid amounts on this schedule relate to debt in Accounts 221 and 224, what is the purpose of these entries? (Same as no. 8, they will remove sewer \$ from balance sheet accounts in 2003).

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

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

Sincerely,

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

ELE: :w:\compl\Analytical Reviews\2002 analytical review letters\1615 Ledgeville.doc

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (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, 2002 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
April 3, 2003

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	443,843	1
Total Sales of Water	443,843	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	3,910	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,910	
Total Operating Revenues	447,753	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	108,306	5
General Operating Expenses (680-690)	72,037	6
Total Operation and Maintenance Expenses	180,343	
Other Operating Expenses		
Depreciation Expense (403)	96,449	7
Amortization Expense (404)		8
Taxes (408)	5,190	9
Total Other Operating Expenses	101,639	
Total Operating Expenses	281,982	
NET OPERATING INCOME	165,771	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	54	260	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	54	260	
Metered Sales to General Customers (461)				
Residential	804	41,376	279,607	4
Commercial	122	15,135	89,990	5
Industrial				6
Total Metered Sales to General Customers (461)	926	56,511	369,597	
Private Fire Protection Service (462)	7		5,028	7
Public Fire Protection Service (463)	2		60,440	8
Other Sales to Public Authorities (464)	2	1,712	8,518	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	938	58,277	443,843	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	60,440	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)	60,440	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
WATER PERMITS	3,910	8
Total Other Water Revenues (474)	3,910	
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)	43,997	1
Purchased Water (610)	34,905	2
Fuel or Power Purchased for Pumping (620)	18,116	3
Chemicals (630)	1,940	4
Supplies and Expenses (640)	2,445	5
Repairs of Water Plant (650)	3,143	6
Transportation Expenses (660)	3,760	7
Total Plant Operation and Maintenance Expenses	108,306	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	22,577	8
Office Supplies and Expenses (681)	17,049	9
Outside Services Employed (682)	9,983	10
Insurance Expense (684)	7,279	11
Employees Pensions and Benefits (686)	9,758	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	5,391	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	72,037	
Total Operation and Maintenance Expenses	180,343	

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		5,147	3
PSC Remainder Assessment		43	4
Other (specify): NONE			5
Total tax expense		5,190	

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	209,838	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	276,297	209,838	
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)	1,363		23
Total Water Treatment Plant	1,363	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)			245,993 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	486,135
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)			1,363 23
Total Water Treatment Plant	0	0	1,363
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	1,239,040	26
Transmission and Distribution Mains (343)	2,300,523		27
Fire Mains (344)	0		28
Services (345)	715,427	96,489	29
Meters (346)	178,079	6,159	30
Hydrants (348)	308,320	42,345	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,791,246	1,384,033	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	6,318		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	20,405		37
Other General Equipment (379)	14,011	3,099	38
Other Tangible Property (390)	0		39
Total General Plant	40,734	3,099	
Total utility plant in service directly assignable	4,427,606	1,596,970	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	4,427,606	1,596,970	

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)			1,520,091 26
Transmission and Distribution Mains (343)			2,300,523 27
Fire Mains (344)			0 28
Services (345)			811,916 29
Meters (346)			184,238 30
Hydrants (348)			350,665 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	5,175,279
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			6,318 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			20,405 37
Other General Equipment (379)			17,110 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	43,833
Total utility plant in service directly assignable	0	0	6,024,576
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	6,024,576

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			4,627	4,627	1
February			4,141	4,141	2
March	1,078		4,668	5,746	3
April			4,837	4,837	4
May			5,073	5,073	5
June	1,078		5,376	6,454	6
July			9,076	9,076	7
August			7,580	7,580	8
September	1,641		6,172	7,813	9
October			5,621	5,621	10
November			5,354	5,354	11
December	1,423		6,312	7,735	12
Total annual pumpage	5,220	0	68,837	74,057	
Less: Water sold				58,277	13
Volume pumped but not sold				15,780	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				3,500	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,500	19
Volume pumped but unaccounted for				12,280	20
Percent of water lost				17%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				823	23
Date of maximum: 12/10/2002					24
Cause of maximum:					25
FILLING 1 MILLION GALLON RESERVOIR					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				49	26
Date of minimum: 11/9/2002					27
Total KWH used for pumping for the year				249,699	28
If water is purchased: Vendor Name: City of De Pere					29
Point of Delivery: Fox River Drive					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL NO. 1 SWAN ROAD	Well # 1	871	15	1,152,000	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	OUSE #1 1445 SWAN ROAD			2
Purpose	P B			3
Destination	R T D			4
Pump Manufacturer	AMERICAN TURBINE			5
Year Installed	1994			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,000			8
Pump Motor or Standby Engine Mfr	U S ELECTRICAL MOTORS			9 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 23
Year Installed				24
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	UNIT #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	3
Year constructed	1994	2002	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	138	40	6
Total capacity in gallons (actual)	1,000,000	1,000,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	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	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	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	47,073	6,577	0	0	53,650	2
P	S	8.000	127	0	0	0	127	3
P	D	10.000	16,644	2,174	0	0	18,818	4
P	D	12.000	19,552	0	0	0	19,552	5
Total Within Municipality			85,689	8,751	0	0	94,440	
Total Utility			85,689	8,751	0	0	94,440	

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	626	42	0	0	668	48	1
P	1.500	79	2	0	0	81	4	2
P	2.000	11	69	0	0	80	64	3
Total Utility		716	113	0	0	829	116	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	937	0	0	0	937	0	1
1.000	13	3	0	0	16	0	2
1.500	35	4	0	0	39	0	3
2.000	4	3	0	0	7	0	4
3.000	0	1	0	0	1	0	5
4.000	2	0	0	0	2	0	6
Total:	991	11	0	0	1,002	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	798	61	0	1	0	77	937	1
1.000	5	9	0	0	0	2	16	2
1.500		36	0	0	0	3	39	3
2.000	0	5	0	0	0	2	7	4
3.000		1					1	5
4.000	0		0	2	0	0	2	6
Total:	803	112	0	3	0	84	1,002	

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	181	18			199	2
Total Fire Hydrants	181	18	0	0	199	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	199
Number of distribution system valves end of year:	309
Number of distribution valves operated during year:	309

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCT 610 INCREASE DUE TO 2 INSTALLMENT PAYMENTS TO CITY OF DE PERE VERSUS 1 INSTALLMENT IN 2001.

ACCT 650 - DECREASE IN 2002 DUE TO WATER MAIN BREAK ALONG WITH THE MOVING OF SEVERAL FIRE HYDRANTS AND ADDING EXTENSION IN 2001. THESE EVENTS DID NOT OCCUR IN 2002.

ACCT 681 - INCREASE IN OFFICE SUPPLIES DUE TO PAYING THE TOWN FOR OFFICE LEASE SPACE AND PURCHASE OF SOFTWARE AND COMPUTERS IN 2002.

ACCT 682 - DECREASE IN 2002 DUE TO 2001 HAVING EXCEPTIONAL COSTS FOR ALTERNATIVE WATER STUDY AND PRELIMINARY WORK FOR PSC APPLICATION.

ACCT 689 - INCREASE DUE TO ENTRY MADE 1/1/02 IN REGARDS TO CENTRAL BROWN COUNTY WATER AUTHORITY TO CORRECT ERROR FOR 2001 AFTER BOOKS WERE CLOSED.

Water Utility Plant in Service (Page W-08)

Acct. 342 - Increase due to addition of new water resevoir.

Reservoirs, Standpipes & Water Treatment (Page W-14)

information for unit #2 supplied by 11/10/03 email from Scott Brosteau.

Water Mains (Page W-15)

ADDITIONS WERE FINANCED THROUGH DEVELOPERS AND SPECIAL ASSESSMENTS BASED ON PER UNIT SERVED OF 150 FEET.

Water Services (Page W-16)

ADDITIONS WERE FINANCED THROUGH DEVELOPERS AND SPECIAL ASSESSMENTS BASED ON A FLAT FEE.

Meters (Page W-17)

No meters were tested during the year due to lack of time.
