



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, 2001

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 610
GREEN BAY, WI 54305-0610

Telephone: (920) 432 - 2999

Fax Number: (920) 432 - 2590

E-mail Address: shandrick@habco.com

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

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

Date of most recent audit report:

E-mail Address:

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:

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:

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)	356,026	332,094	1
Operating Expenses:			
Operation and Maintenance Expense (401)	151,150	146,646	2
Depreciation Expense (403)	74,665	67,490	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,280	5,039	5
Total Operating Expenses	231,095	219,175	
Net Operating Income	124,931	112,919	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	124,931	112,919	
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)	253,653	186,683	9
Miscellaneous Nonoperating Income (421)	3,167	5,421	10
Total Other Income	256,820	192,104	
Total Income	381,751	305,023	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	20,452	12
Total Miscellaneous Income Deductions	0	20,452	
Income Before Interest Charges	381,751	284,571	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	295,274	186,584	13
Amortization of Debt Discount and Expense (428)	12,734	14,802	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	308,008	201,386	
Net Income	73,743	83,185	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	183,070	99,885	19
Balance Transferred from Income (433)	73,743	83,185	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)	256,813	183,070	

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	199,269	4
INTEREST ON SPECIAL ASSESSMENTS	54,384	5
Total (Acct. 419):	253,653	
Miscellaneous Nonoperating Income (421):		
REIMBURSEMENTS FOR TRUCK USAGE FROM TOWN	3,167	6
Total (Acct. 421):	3,167	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
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	356,026	0	0	0	356,026	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	356,026	0	0	0	356,026	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,932,783	5,222,925	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	353,161	278,496	2
Net Utility Plant	4,579,622	4,944,429	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	5,931,642	4,879,884	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	364,624	282,522	4
Net Nonutility Property	5,567,018	4,597,362	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,449,050	2,145,121	6
Special Funds (125)	5,344,048	3,327,713	7
Total Other Property and Investments	12,360,116	10,070,196	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,751,742	53,070	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	66,140	68,054	11
Other Accounts Receivable (143)	175,974	146,669	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	489,456	442,899	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	2,483,312	710,692	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	267,236	44,299	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	427,257	439,377	20
Total Deferred Debits	694,493	483,676	
Total Assets and Other Debits	20,117,543	16,208,993	

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)	175,425	26,858	22
Unappropriated Earned Surplus (216)	256,813	183,070	23
Total Proprietary Capital	432,238	209,928	
LONG-TERM DEBT			
Bonds (221)	8,125,000	4,675,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	3,341,902	3,568,002	26
Total Long-Term Debt	11,466,902	8,243,002	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	371,326	71,236	28
Payables to Municipality (233)	4,389	42,857	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	255,567	47,165	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	631,282	161,258	
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)	7,587,121	7,594,805	38
Total Liabilities and Other Credits	20,117,543	16,208,993	

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)	4,427,606	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)	505,177				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	4,932,783	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	353,161	0	0	0	9
Total Accumulated Provision	353,161	0	0	0	
Net Utility Plant	4,579,622	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	278,496				278,496	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	74,665				74,665	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	74,665	0	0	0	74,665	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	353,161	0	0	0	353,161	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	4,879,884	1,051,758		5,931,642	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	4,879,884	1,051,758	0	5,931,642	
Less accum. prov. depr. & amort. (122)	282,522	82,102		364,624	3
Net Nonutility Property	4,597,362	969,656	0	5,567,018	

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	8,820	1
1996 Revenue Bond Issue	1,586	428	0	2
1998 BANS	10,734	428	0	3
1999 BONDS	2,364	428	18,720	4
2001 GO BONDS	9,545	428	239,696	5
Total			267,236	
Unamortized premium on debt (251)				
NONE				6
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%	8,125,000	1
Total Bonds (Account 221):				8,125,000	

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%	1,130,000	1
Green Bay MSD (B)	05/01/1987	05/01/2016	0.00%	5,800	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%	332,912	6
GREEN BAY MSD (G)	10/25/2000	04/01/2020	4.36%	1,145,866	7
1996 G.O. Note	04/01/1996	04/01/2006	5.00%	700,000	8
Total for Account 224				3,341,902	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	5,280	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>5,280</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,821	7
PSC Remainder Assessment	459	8
Other (explain):		
NONE		9
Total payments and other debits	<u>5,280</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	17,700		17,700	0	1
1998 Revenue Bond Anticipation Notes	10,400		10,400	0	2
2001 GO BONDS		204,326		204,326	3
Subtotal	28,100	204,326	28,100	204,326	
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	9,780	35,770	36,900	8,650	6
Green Bay MSD (C)	0	201	201	0	7
Green Bay MSD (D)	0	184	184	0	8
Green Bay MSD (E)	0	221	221	0	9
Green Bay MSD (F)	0	11,161	11,161	0	10
1999 G.O. NOTE	5,079	60,781	60,943	4,917	11
GREEN BAY MSD (G)	4,206	79,292	45,824	37,674	12
BACKING OUT SEWER INTEREST	0	(96,662)	(96,662)	0	13
Subtotal	19,065	90,948	58,772	51,241	
Notes Payable (231)					
NONE	0			0	14
Subtotal	0	0	0	0	
Total	47,165	295,274	86,872	255,567	

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	3,269,271	0	0	4,325,534	0	7,594,805	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
PRIOR PERIOD ADJUSTMENT	4,201					4,201	5
AMORTIZATION OF GRANT				3,483		3,483	6
Balance End of Year	3,265,070	0	0	4,322,051	0	7,587,121	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				128,900		128,900	7

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	769,059	2
SPECIAL ASSESSMENTS - SEWER	679,991	3
Total (Acct. 124):	1,449,050	
Special Funds (125):		
PUMP REPLACEMENT	21,738	4
MUNICIPAL WELL & PUMP	20,808	5
DEBT SERVICE ASSESSMENT	471,502	6
CONSTRUCTION	4,830,000	7
Total (Acct. 125):	5,344,048	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	66,140	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	66,140	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	42,182	13
Merchandising, jobbing and contract work		14
Other (specify):		
RECEIVABLE FROM DEVELOPERS FOR CONSTRUCTION PROJECTS	4,535	15
INTEREST RECEIVABLE	129,257	16
Total (Acct. 143):	175,974	
Receivables from Municipality (145):		
DUE FROM TOWN - ASSESSMENT NOT ON TAX ROLL	11,884	17
TAX ROLL ASSESSMENTS COLLECTED BY TOWN	477,572	18
Total (Acct. 145):	489,456	
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	427,257	21
Total (Acct. 183):	427,257	
Payables to Municipality (233):		
DUE TO TOWN	4,389	22
Total (Acct. 233):	4,389	
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	4,011,234	0	0	0	4,011,234	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	315,828	0	0	0	315,828	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,267,170	0	0	0	3,267,170	6
Other (specify):						
NONE					0	7
Average Net Rate Base	428,236	0	0	0	428,236	
Net Operating Income	124,931	0	0	0	124,931	8
Net Operating Income as a percent of Average Net Rate Base	29.17%	N/A	N/A	N/A	29.17%	

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	101,141	2
Unappropriated Earned Surplus	219,941	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	321,082	
Net Income		
Net Income	73,743	5
Percent Return on Proprietary Capital	22.97%	

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

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

THE SEWER DEPARTMENT DOES NOT USE THE WATER METER TO MEASURE SEWER VOLUME.

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 THE SEWER INTEREST - DEDUCTING SEWER INTEREST FROM TOTAL 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)

August 30, 2002

Peter Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs
Public Service Commission of Wisconsin
P.O. Box 7854
Madison, WI 53707-7854
Peter.leege@psc.state.wi.us

RE: 2001 Analytical Review
DWCCA-1615-PJL

Dear Mr. Leege:

The following is in response to your letter dated July 30, 2002 that identifies issues brought up through the analytical review:

1. There are no contributions for water mains or water services in Account 271 on page F-17 for the mains and services reported as financed by developers because they were recorded the prior year when the costs were assessed. Construction of such mains and services, however, were reported in 2001 because that is when the projects were finished and closed out.
2. Ledgeview has a significant number of services with multiple customers per service within our water system. At the end of 2001 we had:
 - a. 88 duplex units (each metered) - on 44 service laterals
 - b. 158 metered apartment units - on 3 service laterals
 - c. 22 units in strip malls - on 3 laterals
 - d. 21 small business units - on 1 lateral
3. We are using the method given to us by the Commission for calculating the Public Fire Protection Service charge and have corrected our past mistakes on how we report hydrants added to the system. This should not be an issue in the future.
4. In regard to the \$3,167 reported in Account 421 on page F-2; we are no longer receiving any revenue reimbursement from the Town for use of the public works truck, therefore, this will not be a factor in future reports.

Please feel free to call me if you have any further questions, comments, or concerns. I can be reached at (920) 336-3360 extension 105.

Sincerely,

Luann M. Pansier
Clerk/Treasurer
Ledgeview Sanitary District #2

July 30, 2002

FINANCIAL SECTION FOOTNOTES

Ms. Luann Pansier, Treasurer
Ledgeview Sanitary District No. 2
3700 Dickenson Road
De Pere, WI 54115-9697

2001 Analytical Review DWCCA-1615-PJL

Dear Ms. Pansier:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 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 issue(s):

1. Please explain why there are no contributions for water mains or water services in Account 271 on page F-17 for the mains and services reported as financed by developers.
2. During our review we noted 524 services in use reported in the Water Services schedule and 762 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.
3. Please confirm that the utility adjusted the Public Fire Protection Service charge, Account 463 on page W-4, as was directed in item number 6 of our letter dated September 24, 2001 and also confirm that the utility is now using the method shown on our worksheet enclosed with that letter to calculate the charge.
4. In regard to the \$3,167 reported in Account 421 on page F-2, in the future please record this item as a credit to the account charged with transportation expense.

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) 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 peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege

FINANCIAL SECTION FOOTNOTES

Peter G. Neege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\1615.doc

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, 2001 and the related statements of income and earned surplus and the supplemental schedules for the year then ended included in the accompanying prescribed form in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

Green Bay, Wisconsin
March 8, 2002

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 MARCH 8, 2002 AND COVERS THE YEAR ENDED DECEMBER 31, 2001.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	350,736	1
Total Sales of Water	350,736	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	5,290	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	5,290	
Total Operating Revenues	356,026	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	101,492	5
General Operating Expenses (680-690)	49,658	6
Total Operation and Maintenance Expenses	151,150	
Other Operating Expenses		
Depreciation Expense (403)	74,665	7
Amortization Expense (404)		8
Taxes (408)	5,280	9
Total Other Operating Expenses	79,945	
Total Operating Expenses	231,095	
NET OPERATING INCOME	124,931	

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
Commercial	5	143	738	2
Industrial				3
Total Unmetered Sales to General Customers (460)	5	143	738	
Metered Sales to General Customers (461)				
Residential	670	37,261	215,041	4
Commercial	92	14,337	67,500	5
Industrial				6
Total Metered Sales to General Customers (461)	762	51,598	282,541	
Private Fire Protection Service (462)	7		4,607	7
Public Fire Protection Service (463)	1		49,886	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	3	8,218	12,964	11
Interdepartmental Sales (467)				12
Total Sales of Water	778	59,959	350,736	

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)	
CITY OF DE PERE	INTERCONNECT - LEDGEVIEW ROA	8,218	12,964	1
Total		8,218	12,964	

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)	58,900	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):		
LESS PAID TO DE PERE WATER DEPARTMENT	(9,014)	4
Total Public Fire Protection Service (463)	49,886	
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	5,290	8
Total Other Water Revenues (474)	5,290	
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)	42,524	1
Purchased Water (610)	15,599	2
Fuel or Power Purchased for Pumping (620)	16,045	3
Chemicals (630)	2,280	4
Supplies and Expenses (640)	6,832	5
Repairs of Water Plant (650)	15,458	6
Transportation Expenses (660)	2,754	7
Total Plant Operation and Maintenance Expenses	101,492	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	24,684	8
Office Supplies and Expenses (681)	3,820	9
Outside Services Employed (682)	18,995	10
Insurance Expense (684)	3,895	11
Employees Pensions and Benefits (686)	7,891	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	(9,627)	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	49,658	
Total Operation and Maintenance Expenses	151,150	

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		4,821	3
PSC Remainder Assessment		459	4
Other (specify): NONE			5
Total tax expense		5,280	

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	854	23
Total Water Treatment Plant	509	854	
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)			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		26
Transmission and Distribution Mains (343)	1,740,037	560,486	27
Fire Mains (344)	0		28
Services (345)	575,423	140,004	29
Meters (346)	124,455	53,624	30
Hydrants (348)	233,440	74,880	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,962,252	828,994	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,923	2,395	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	20,405		37
Other General Equipment (379)	13,511	500	38
Other Tangible Property (390)	0		39
Total General Plant	37,839	2,895	
Total utility plant in service directly assignable	3,594,863	832,743	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,594,863	832,743	

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)			2,300,523 27
Fire Mains (344)			0 28
Services (345)			715,427 29
Meters (346)			178,079 30
Hydrants (348)			308,320 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	3,791,246
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 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	40,734
Total utility plant in service directly assignable	0	0	4,427,606
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	4,427,606

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			4,248	4,248	1
February			3,815	3,815	2
March			4,308	4,308	3
April	988		4,464	5,452	4
May	62		4,426	4,488	5
June	992		4,479	5,471	6
July	5		10,328	10,333	7
August	5		8,705	8,710	8
September			4,645	4,645	9
October	1,282		5,427	6,709	10
November			4,209	4,209	11
December	1,174		4,784	5,958	12
Total annual pumpage	4,508	0	63,838	68,346	
Less: Water sold				59,959	13
Volume pumped but not sold				8,387	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				5,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,000	19
Volume pumped but unaccounted for				3,387	20
Percent of water lost				5%	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.)				861	23
Date of maximum: 8/11/2001					24
Cause of maximum:					25
SALE OF WATER TO THE CITY OF DEPERE.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				66	26
Date of minimum: 12/8/2001					27
Total KWH used for pumping for the year				250,057	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			3
Destination	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		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 (actual)	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	1,884	0	0	47,073	2
P	S	8.000	127	0	0	0	127	3
P	D	10.000	5,730	10,914	0	0	16,644	4
P	D	12.000	15,016	4,536	0	0	19,552	5
Total Within Municipality			68,355	17,334	0	0	85,689	
Total Utility			68,355	17,334	0	0	85,689	

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	141	0	0	626	173	1
P	1.500	68	11	0	0	79	14	2
P	2.000	11	0	0	0	11	5	3
Total Utility		564	152	0	0	716	192	

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	611	326	0	0	937	0	1
1.000	11	2	0	0	13	0	2
1.500	33	2	0	0	35	0	3
2.000	4	0	0	0	4	0	4
4.000	2	0	0	0	2	2	5
Total:	661	330	0	0	991	2	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	667	48	0	0	1	221	937	1
1.000	3	8	0	0	0	2	13	2
1.500	0	32	0	0	0	3	35	3
2.000	0	4	0	0	0	0	4	4
4.000	0	0	0	2	0	0	2	5
Total:	670	92	0	2	1	226	991	

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	43			181	2
Total Fire Hydrants	138	43	0	0	181	
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:	181
Number of distribution system valves end of year:	278
Number of distribution valves operated during year:	278

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

PURCHASED WATER (610) - DECREASED 17,154 - FIRE PROTECTION PAID TO THE CITY OF DE PERE WAS INCORRECTLY PUT TO THIS ACCOUNT IN 2000 AND THE SECOND INSTALLMENT FOR THE INTERCONNECT WAS NOT RECEIVED UNTIL 2002 WHICH WOULD HAVE WENT OT THIS ACCOUNT IN 2001.

REPAIRS OF WATER PLANT (650) - INCREASED 14,941 - WATERMAIN BREAK, MOVED HYDRANTS, AND A DIVE INSPECTION OF INSIDE THE TANK OCCURRED IN 2000.

OUTSIDE SERVICES EMPLOYED (682) - INCREASED 15,830 - MEAD & HUNT STARTED PAPERWORK FOR PSC RATE APPLICATION AND ALSO PERFORMED AN ALTERNATIVE WATER SUPPLY STUDY.

INSURANCE EXPENSE (684) - DECREASED 2,120 - PREPAID INSURANCE FOR 2001 IN DECEMBER 2000 AND INSURANCE EXPENSE DECREASED FROM PRIOR YEAR.

MISCELLANEOUS GENERAL EXPENSES (689) - CAPITALIZED PRIOR YEAR EXPENSE 12,082 TO FIXED ASSETS.

Water Mains (Page W-15)

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

(special assessments recorded in Account 271 in 2000).

Water Services (Page W-16)

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

special assessments recorded in a/c 271 in 2000.
