



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: TOWN OF LEDGEVIEW SANITARY DISTRICT NO. 2

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Principal Office: 3700 DICKENSON ROAD  
DE PERE, WI 54115

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For the Year Ended: DECEMBER 31, 1997

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** TOWN OF LEDGEVIEW SANITARY DISTRICT NO. 2

**Utility Address:** 3700 DICKENSON ROAD  
DE PERE, WI 54115

**When was utility organized?** 1/1/1994

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** LUANN PANSIER

**Title:** TREASURER

**Office Address:**

3700 DICKENSON ROAD  
DE PERE, WI 54115

**Telephone:** (920) 336 - 3360

**Fax Number:** (920) 336 - 8517

**E-mail Address:**

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

**Name:** DAVID L. MACCOUX CPA

**Title:** MANAGER

**Office Address:** JONET & FOUNTAIN LLP

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

**Telephone:** (920) 435 - 4361

**Fax Number:** (920) 435 - 8227

**E-mail Address:**

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

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

**Name:** DAVID L. MACCOUX CPA

**Title:** MANAGER

**Office Address:** JONET & FOUNTAIN LLP

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

**Telephone:** (920) 435 - 4361

**Fax Number:** (920) 435 - 8227

**E-mail Address:**

**Date of most recent audit report:**

**Period covered by most recent audit:** See attached footnote

**IDENTIFICATION AND OWNERSHIP**

**Names and titles of utility management including manager or superintendent:**

**Name:** MARK PANSIER

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

3700 DICKINSON ROAD  
DE PERE, WI 54115

**Telephone:** (920) 336 - 3360

**Fax Number:** (920) 336 - 8517

**E-mail Address:**

**Name of utility commission/committee:**

**Names of members of utility commission/committee:**

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

**Is sewer service rendered by the utility? YES**

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO**

**Provide the following information regarding the provider(s) of contract services:**

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

### INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	136,497	96,421	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	71,947	50,251	2
Depreciation Expense (403)	46,192	35,723	3
Amortization Expense (404)	0	0	4
Taxes (408)	3,089	2,093	5
<b>Total Operating Expenses</b>	<b>121,228</b>	<b>88,067</b>	
<b>Net Operating Income</b>	<b>15,269</b>	<b>8,354</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>15,269</b>	<b>8,354</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	123,672	125,935	9
Miscellaneous Nonoperating Income (421)	959	23,192	10
<b>Total Other Income</b>	<b>124,631</b>	<b>149,127</b>	
<b>Total Income</b>	<b>139,900</b>	<b>157,481</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>139,900</b>	<b>157,481</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	160,688	143,240	13
Amortization of Debt Discount and Expense (428)	8,420	6,315	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	14,578	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>169,108</b>	<b>164,133</b>	
<b>Net Income</b>	<b>(29,208)</b>	<b>(6,652)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,443	17,543	19
Balance Transferred from Income (433)	(29,208)	(6,652)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	1,574	1,448	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(21,339)</b>	<b>9,443</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest on cash and investments	88,117	4
Interest on special assessments	35,555	5
<b>Total (Acct. 419):</b>	<b>123,672</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
Reimbursements for truck usage received from Town	1,800	6
Non-regulated sewer utility operating loss	(31,275)	7
Property taxes levied for non-regulated sewer utility	30,434	8
<b>Total (Acct. 421):</b>	<b>959</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		10
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		11
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		12
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	1,574	13
<b>Total (Acct. 436)--Debit:</b>	<b>1,574</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		14
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	136,497	0	0	0	136,497	1
Less: interdepartmental sales	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>136,497</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>136,497</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,538,616	2,267,239	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	97,613	51,165	2
<b>Net Utility Plant</b>	<b>2,441,003</b>	<b>2,216,074</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,320,968	2,202,539	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	147,927	118,103	4
<b>Net Nonutility Property</b>	<b>2,173,041</b>	<b>2,084,436</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	520,437	632,751	6
Special Funds (125)	1,522,358	1,577,574	7
<b>Total Other Property and Investments</b>	<b>4,215,836</b>	<b>4,294,761</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	27,868	10,783	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	27,056	12,754	11
Other Accounts Receivable (143)	96,890	88,908	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	30,602	12,969	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>182,416</b>	<b>125,414</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	37,741	46,161	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	476,883	490,148	20
<b>Total Deferred Debits</b>	<b>514,624</b>	<b>536,309</b>	
<b>Total Assets and Other Debits</b>	<b>7,353,879</b>	<b>7,172,558</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	<b>21</b>
Appropriated Earned Surplus (215)	11,635	10,061	<b>22</b>
Unappropriated Earned Surplus (216)	(21,339)	9,443	<b>23</b>
<b>Total Proprietary Capital</b>	<b>(9,704)</b>	<b>19,504</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,725,000	1,765,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	1,645,107	1,230,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,370,107</b>	<b>2,995,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	466,072	<b>27</b>
Accounts Payable (232)	81,938	124,734	<b>28</b>
Payables to Municipality (233)	46,050	828	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	36,164	103,059	<b>32</b>
Other Current and Accrued Liabilities (238)	0	0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>164,152</b>	<b>694,693</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,829,324	3,463,361	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>7,353,879</b>	<b>7,172,558</b>	

**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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,521,128	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)	17,488				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>2,538,616</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	97,613	0	0	0	9
<b>Total Accumulated Provision</b>	<b>97,613</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,441,003</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	51,165				<b>51,165</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	46,192				<b>46,192</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	256				<b>256</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>46,448</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,448</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired					<b>0</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>97,613</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>97,613</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,202,539	118,429		2,320,968	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	<b>2,202,539</b>	<b>118,429</b>	<b>0</b>	<b>2,320,968</b>	
Less accum. prov. depr. & amort. (122)	118,103	29,824		147,927	3
<b>Net Nonutility Property</b>	<b>2,084,436</b>	<b>88,605</b>	<b>0</b>	<b>2,173,041</b>	

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

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

**MATERIALS AND SUPPLIES**

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

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

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 G.O. Note Issue	2,075	428	17,120	1
1996 Revenue Bond Issue	6,345	428	20,621	2
<b>Total</b>			<b>37,741</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**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
<b>Changes during year (explain):</b>	
NONE	2
<b>Balance end of year</b>	<b>0</b>

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 Revenue Bond Anticipation Note	04/01/1996	04/01/2001	5.00%	1,725,000	1
<b>Total Bonds (Account 221):</b>				<b>1,725,000</b>	

**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)	
<b>Other Long-Term Debt (224)</b>					
1996 G.O. Note	04/01/1996	04/01/2006	5.00%	1,000,000	<b>1</b>
Green Bay MSD (A)	05/01/1986	05/01/2015	0.00%	3,157	<b>2</b>
Green Bay MSD (B)	05/01/1987	05/01/2016	0.00%	7,347	<b>3</b>
Green Bay MSD (C)	05/01/1991	05/01/2020	2.00%	10,119	<b>4</b>
Green Bay MSD (D)	05/01/1991	05/01/2020	2.00%	9,275	<b>5</b>
Green Bay MSD (E)	05/01/1992	05/01/2021	2.00%	11,022	<b>6</b>
Green Bay MSD (F)	05/01/1995	05/01/2015	3.00%	404,187	<b>7</b>
1990 G.O. Note	04/01/1990	10/01/2003	7.00%	200,000	<b>8</b>
<b>Total for Account 224</b>				<b>1,645,107</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	3,089	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>3,089</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	2,866	7
PSC Remainder Assessment	223	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>3,089</u>	
<b>Balance end of year</b>	<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)	
<b>Bonds (221)</b>					
1996 Revenue Bond Anticipation Notes	62,846	82,505	124,832	20,519	1
<b>Subtotal</b>	<b>62,846</b>	<b>82,505</b>	<b>124,832</b>	<b>20,519</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
1990 G.O. Note	4,138	16,032	16,550	3,620	3
1996 G.O. Note	36,075	48,100	72,150	12,025	4
Green Bay MSD (C)	0	232	232	0	5
Green Bay MSD (D)	0	212	212	0	6
Green Bay MSD (E)	0	253	253	0	7
Green Bay MSD (F)	0	13,354	13,354	0	8
<b>Subtotal</b>	<b>40,213</b>	<b>78,183</b>	<b>102,751</b>	<b>15,645</b>	
<b>Notes Payable (231)</b>					
NONE				0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>103,059</b>	<b>160,688</b>	<b>227,583</b>	<b>36,164</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,380,186			2,083,175		<b>3,463,361</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	34,219			44,341		<b>78,560</b>	<b>2</b>
For Mains	143,682			130,267		<b>273,949</b>	<b>3</b>
<b>Other (specify):</b>							
Hydrants	16,938					<b>16,938</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
Amortization of Construction Grants				3,484		<b>3,484</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,575,025</b>	<b>0</b>	<b>0</b>	<b>2,254,299</b>	<b>0</b>	<b>3,829,324</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0			142,835		<b>142,835</b>	<b>6</b>

### 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Special assessments - water utility	283,570	2
Special assessments - nonregulated sewer	236,867	3
<b>Total (Acct. 124):</b>	<b>520,437</b>	
<b>Special Funds (125):</b>		
Pump replacement fund	11,635	4
Municipal well and pump escrow held	16,938	5
Debt service fund	432,247	6
Construction fund	1,061,538	7
<b>Total (Acct. 125):</b>	<b>1,522,358</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	27,056	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>27,056</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	20,358	13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
Receivable from developers for construction projects	52,483	15
Interest receivable	24,049	16
<b>Total (Acct. 143):</b>	<b>96,890</b>	
<b>Receivables from Municipality (145):</b>		
Developer contributions deposited by the Town and due to the District	20,232	17
Delinquent user charges and special assessments placed on the tax roll	10,033	18
Expense reimbursement due from Town	337	19
<b>Total (Acct. 145):</b>	<b>30,602</b>	

### 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)	
<b>Prepayments (165):</b>		
NONE	0	20
<b>Total (Acct. 165):</b>	0	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	21
<b>Total (Acct. 182):</b>	0	
<b>Other Deferred Debits (183):</b>		
Deferred interceptor costs	476,883	22
<b>Total (Acct. 183):</b>	476,883	
<b>Payables to Municipality (233):</b>		
Developer contributions deposited in District and due to the Town	46,050	23
<b>Total (Acct. 233):</b>	46,050	
<b>Other Deferred Credits (253):</b>		
NONE	0	24
<b>Total (Acct. 253):</b>	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)	
<b>Add Average:</b>						
Utility Plant in Service	2,390,457	0	0	0	2,390,457	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						0 3
<b>Less Average:</b>						
Reserve for Depreciation	74,389	0	0	0	74,389	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,477,605	0	0	0	1,477,605	6
<b>Other (specify):</b>						0 7
<b>Average Net Rate Base</b>	<b>838,463</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>838,463</b>	
Net Operating Income	15,269	0	0	0	15,269	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>1.82%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.82%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	10,848	2
Unappropriated Earned Surplus	(5,948)	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>4,900</b>	
<b>Net Income</b>		
Net Income	(29,208)	5
<b>Percent Return on Proprietary Capital</b>	<b>-596.08%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

The Ledgeview Sanitary District and the City of DePere signed an intergovernmental agreement which allows the Sanitary District to purchase water from the City in the event of a failure in the District's well or pumping equipment. The District constructed the interconnect between the two water systems during 1997.

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-05)

Accounts 224 & 231 - Reclassification of notes payable from Green Bay MSD.

Account 232 - Less accounts payable relating to construction projects.

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### Materials and Supplies (Page F-10)

The utility maintains minimal inventory quantities. Repair supplies are generally purchased as needed.

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

Notes payable to Green Bay Metropolitan Sewerage District (A) and (B) are non-interest bearing obligations.

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### Identification and Ownership (Page iv)

A review of the District's records was performed by Jonet & Fountain LLP. Their review report is dated February 27, 1998 and covers the year ended December 31, 1997.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	132,538	1
<b>Total Sales of Water</b>	<b>132,538</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	341	2
Other Water Revenues (474)	3,618	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>3,959</b>	
<b>Total Operating Revenues</b>	<b>136,497</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	49,932	5
General Operating Expenses (680-690)	22,015	6
<b>Total Operation and Maintenance Expenses</b>	<b>71,947</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	46,192	7
Amortization Expense (404)	0	8
Taxes (408)	3,089	9
<b>Total Other Operating Expenses</b>	<b>49,281</b>	
<b>Total Operating Expenses</b>	<b>121,228</b>	
<b>NET OPERATING INCOME</b>	<b>15,269</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	165	9,753	58,685	4
Commercial	34	6,964	24,741	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>199</b>	<b>16,717</b>	<b>83,426</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		42,800	8
Other Sales to Public Authorities (464)	2	1,217	6,312	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>202</b>	<b>17,934</b>	<b>132,538</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	44,028	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
<b>Other (specify):</b>		
Public fire protection charges forgiven by Sanitary District	(1,228)	4
<b>Total Public Fire Protection Service (463)</b>	<b>42,800</b>	
<b>Forfeited Discounts (470):</b>		
Forfeited discounts on delinquent water bills	341	5
<b>Total Forfeited Discounts (470)</b>	<b>341</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	248	6
<b>Other (specify):</b>		
Well testing charges	420	7
Water hookup charges	2,950	8
<b>Total Other Water Revenues (474)</b>	<b>3,618</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	24,304	1
Purchased Water (610)	8,000	2
Fuel or Power Purchased for Pumping (620)	10,025	3
Chemicals (630)	1,898	4
Supplies and Expenses (640)	3,039	5
Repairs of Water Plant (650)	873	6
Transportation Expenses (660)	1,793	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>49,932</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	7,908	8
Office Supplies and Expenses (681)	1,532	9
Outside Services Employed (682)	5,490	10
Insurance Expense (684)	4,577	11
Employees Pensions and Benefits (686)	1,262	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,246	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>22,015</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>71,947</b>	

**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
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		2,866	3
PSC Remainder Assessment		223	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>3,089</b>	

### 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)		15,000	4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	225,142		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)		36,155	10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>225,142</b>	<b>51,155</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	21,701		12
Structures and Improvements (321)	167,794		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	128,471		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>317,966</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	509		23
<b>Total Water Treatment Plant</b>	<b>509</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	7,846		24
Structures and Improvements (341)			25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>276,297</b>
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>317,966</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			509 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>509</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	281,051		<b>26</b>
Transmission and Distribution Mains (343)	987,568	145,315	<b>27</b>
Fire Mains (344)			<b>28</b>
Services (345)	249,022	38,803	<b>29</b>
Meters (346)	18,891	9,005	<b>30</b>
Hydrants (348)	147,784	16,524	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,692,162</b>	<b>209,647</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			<b>33</b>
Structures and Improvements (371)			<b>34</b>
Office Furniture and Equipment (372)	932	540	<b>35</b>
Computer Equipment (372.1)			<b>36</b>
Transportation Equipment (373)	20,405		<b>37</b>
Other General Equipment (379)	2,670		<b>38</b>
Other Tangible Property (390)			<b>39</b>
<b>Total General Plant</b>	<b>24,007</b>	<b>540</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,259,786</b>	<b>261,342</b>	
Common Utility Plant Allocated to Water Department			<b>40</b>
<b>Total utility plant in service</b>	<b>2,259,786</b>	<b>261,342</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			281,051 26
Transmission and Distribution Mains (343)			1,132,883 27
Fire Mains (344)			0 28
Services (345)			287,825 29
Meters (346)			27,896 30
Hydrants (348)			164,308 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,901,809</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,472 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			20,405 37
Other General Equipment (379)			2,670 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>24,547</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>2,521,128</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>2,521,128</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,328	1,328	1
February			1,257	1,257	2
March			2,211	2,211	3
April			1,366	1,366	4
May			1,536	1,536	5
June			2,006	2,006	6
July			3,408	3,408	7
August			3,964	3,964	8
September			4,001	4,001	9
October			3,669	3,669	10
November			2,137	2,137	11
December			2,029	2,029	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>28,912</b>	<b>28,912</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,605	13
Less: Other utility use				3,500	14
Other utility use explanation:					15
Fire calls and fire department training					
Water pumped into distribution system				22,807	16
Less: Water sold				17,934	17
Losses and unaccounted for				4,873	18
Percent unaccounted for to the nearest whole percent (%)				21%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				232	21
Date of maximum: 8/2/1997					22
Cause of maximum:					23
Seasonal demands					
Minimum gallons pumped by all methods in any one day during reporting year				26	24
Date of minimum: 5/1/1997					25
Total KWH used for pumping for the year				127,890	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL NO. 1 SWAN ROAD	Well # 1	871	15	800	Yes	1

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

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

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	UNIT #1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	138		6
Total capacity in gallons	10,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1,000.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	938				938
P	D	8.000	31,383	4,731			36,114
P	S	8.000	0	127			127
P	D	10.000	2,579	1,996			4,575
P	D	12.000	10,640				10,640
<b>Total Within Municipality</b>			<b>45,540</b>	<b>6,854</b>	<b>0</b>	<b>0</b>	<b>52,394</b>
<b>Total Utility</b>			<b>45,540</b>	<b>6,854</b>	<b>0</b>	<b>0</b>	<b>52,394</b>

1  
2  
3  
4  
5

### 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	298	65			363	124	1
P	1.500	17				17	3	2
P	2.000	10				10		3
<b>Total Utility</b>		<b>325</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>390</b>	<b>127</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	186	72			258	0	1
1.000	7				7		2
1.500	9	12			21		3
4.000	2				2		4
<b>Total:</b>	<b>204</b>	<b>84</b>	<b>0</b>	<b>0</b>	<b>288</b>	<b>0</b>	

#### 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	216	23			2	17	258	1
1.000	1	4				2	7	2
1.500		17				4	21	3
4.000				2			2	4
<b>Total:</b>	<b>217</b>	<b>44</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>23</b>	<b>288</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	92	12			104	2
<b>Total Fire Hydrants</b>	<b>92</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>104</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	92
Number of distribution system valves end of year:	152
Number of distribution valves operated during year:	120

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## WATER OPERATING SECTION FOOTNOTES

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

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

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### Water Operation & Maintenance Expenses (Page W-05)

Accounts 600 & 680 - Two full time employees were hired during 1996 with their payroll costs being allocated to the Town and Sanitary District based on hours worked. The increase shown in 1997 results from these employees being employed for an entire year.

Account 610 - As explained in F-21, the District signed an intergovernmental agreement with City of DePere for a water interconnect. The \$8,000 represents the 1997 fixed fee charged by the City to the Town. No water was actually purchased during 1997.

Account 620 - Increased water pumped during 1997.

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### Water Utility Plant in Service (Page W-08)

Account 310 - Addition represents cost of an easement acquired for the water interconnect constructed during 1997.

Account 316 - Cost of constructing water interconnect between the City of DePere and Ledgeview Sanitary District water systems.

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### Water Mains (Page W-15)

1997 main additions were financed by developer contributions based on construction costs.

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### Water Services (Page W-16)

The cost of adding services during 1997 was financed by developer contributions based on construction costs.

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### Meters (Page W-17)

Due to the age of the meters in service, no meters were tested during 1997.

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