



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF LAWRENCE WATER UTILITY

Principal Office: 2595 HIGHWAY 41
DE PERE, WI 54115

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF LAWRENCE WATER UTILITY

Utility Address: 2595 HIGHWAY 41
DE PERE, WI 54115

When was utility organized? 1/1/1996

Report any change in name: SAN DIST #1 DISSOLVED BY TOWN; REORGANIZED AS A TOWN WATER UTILIT

Effective Date: 1/1/1999

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JUDY A. BENZ

Title: TOWN ASSISTANT ADMINISTRATOR

Office Address:

2595 HIGHWAY 41
DE PERE, WI 54115

Telephone: (920) 336 - 9131

Fax Number: (920) 336 - 9131

E-mail Address: townoflawrence@execpc.com

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

Name: MR. MICHAEL W. KONECNY

Title: PARTNER

Office Address: SCHENCK & ASSOCIATES SC

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

Telephone: (920) 455 - 4300 EXT 112

Fax Number: (920) 435 - 8227

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

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

Name: SCHENCK & ASSOCIATES SC

Title:

Office Address: SCHENCK & ASSOCIATES SC

200 S. WASHINGTON

P.O. BOX 1000

GREEN BAY, WI 54305

Telephone: (920) 455 - 4300 EXT 112

Fax Number: (920) 435 - 8227

E-mail Address:

Date of most recent audit report: 2/1/2000

Period covered by most recent audit: CALENDAR YEAR 1999

Names and titles of utility management including manager or superintendent:

Name: MR J GREG LITTLE

Title: OPERATOR

Office Address:

2595 HIGHWAY 41

DE PERE, WI 54115

Telephone: (920) 336 - 9131

Fax Number: (920) 336 - 9131

E-mail Address:

Name of utility commission/committee: LAWRENCE SANITARY DISTRICT NO. 1 COMMISSION

Names of members of utility commission/committee:

MR NATHAN ABTS

MS JUDY BENZ

MR AARON GUERTS

MR TOM PEROCK

MR RANDY TREML

MR KEN VAN DE HEI

Is sewer service rendered by the utility? NO

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: [REDACTED]

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: ()33) -91 - 1

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)	58,123	35,007	1
Operating Expenses:			
Operation and Maintenance Expense (401)	22,806	12,891	2
Depreciation Expense (403)	24,739	23,720	3
Amortization Expense (404)	0	0	4
Taxes (408)	834	463	5
Total Operating Expenses	48,379	37,074	
Net Operating Income	9,744	(2,067)	
Income from Utility Plant Leased to Others (412-413)	80,000	0	6
Utility Operating Income	89,744	(2,067)	
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)	3,467	1,322	9
Miscellaneous Nonoperating Income (421)	231,498	0	10
Total Other Income	234,965	1,322	
Total Income	324,709	(745)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	324,709	(745)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	41,856	60,562	13
Amortization of Debt Discount and Expense (428)			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	41,856	60,562	
Net Income	282,853	(61,307)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(181,127)	(119,820)	19
Balance Transferred from Income (433)	282,853	(61,307)	20
Miscellaneous Credits to Surplus (434)	110,064	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)	211,790	(181,127)	

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):		
LEASE OF UTILITY PLANT	80,000	1
Total (Acct. 412):	80,000	
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 INCOME	3,467	4
Total (Acct. 419):	3,467	
Miscellaneous Nonoperating Income (421):		
SUBSIDY FROM GENERAL FUND	231,498	5
Total (Acct. 421):	231,498	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
1998 AUDIT ADJUSTMENT	110,064	8
Total (Acct. 434):	110,064	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
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):					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	58,123	0	0	0	58,123	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	58,123	0	0	0	58,123	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,156,241	1,093,165	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	80,594	55,855	2
Net Utility Plant	1,075,647	1,037,310	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	153,364		8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	12,876	6,761	11
Other Accounts Receivable (143)	10,595	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	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	176,835	6,761	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,252,482	1,044,071	

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)			22
Unappropriated Earned Surplus (216)	211,790	(181,127)	23
Total Proprietary Capital	211,790	(181,127)	
LONG-TERM DEBT			
Bonds (221)	165,600	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	681,572	734,673	26
Total Long-Term Debt	847,172	734,673	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	40,226		28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	26,771	47,945	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	66,997	47,945	
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)	126,523	442,580	38
Total Liabilities and Other Credits	1,252,482	1,044,071	

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)	1,150,155	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)	6,086				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,156,241	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	80,594	0	0	0	9
Total Accumulated Provision	80,594	0	0	0	
Net Utility Plant	1,075,647	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	55,855				55,855	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,739				24,739	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	24,739	0	0	0	24,739	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	80,594	0	0	0	80,594	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.20%					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	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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)				
None				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
None				2
Total			<u><u>0</u></u>	

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):	2
Balance end of year	0

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)	
GENERAL OBLIGATION REFUNDING BOND	03/01/1998	06/01/2011	4.54%	165,600	1
Total Bonds (Account 221):				165,600	

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)					
STATE TRUST FUND LOAN #9014	05/12/1999	03/15/2009	5.25%	125,000	1
STATE TRUST FUND LOAN #9013	06/30/1998	03/15/2002	5.25%	556,572	2
Total for Account 224				681,572	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	834	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>834</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	787	7
PSC Remainder Assessment	47	8
Other (explain):		
NONE		9
Total payments and other debits	<u>834</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)					
GENERAL OBLIGATION REFUNDING BOND	0	7,709	7,067	642	1
Subtotal	0	7,709	7,067	642	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
State Trust Fund Loans	47,945	34,147	55,963	26,129	3
Subtotal	47,945	34,147	55,963	26,129	
Notes Payable (231)					
Transferred to Other Long-Term Debt Line	0			0	4
Subtotal	0	0	0	0	
Total	47,945	41,856	63,030	26,771	

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	442,580	0	0	0	0	442,580	1
Add credits during year:							
For Services	2,915					2,915	2
For Mains	16,257					16,257	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
1998 AUDIT ADJUSTMENTS	335,229					335,229	5
Balance End of Year	126,523	0	0	0	0	126,523	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,876	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	12,876	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
SPECIAL ASSESSMENTS RECEIVABLE	10,595	11
Total (Acct. 143):	10,595	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0
<hr/>	

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	1,121,660	0	0	0	1,121,660	1	
Materials and Supplies	0	0	0	0	0	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	68,224	0	0	0	68,224	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	284,551	0	0	0	284,551	6	
Other (specify):						0	7
Average Net Rate Base	768,885	0	0	0	768,885		
Net Operating Income	9,744	0	0	0	9,744	8	
Net Operating Income as a percent of Average Net Rate Base	1.27%	N/A	N/A	N/A	1.27%		

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	0	2
Unappropriated Earned Surplus	15,331	3
Other (Specify):		4
Total Average Proprietary Capital	15,331	
Net Income		
Net Income	282,853	5
Percent Return on Proprietary Capital	1844.97%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

In 1999, the Town leased a portion of the capacity of Well #1 to the Village of Ashwaubenon for \$80,000 per year. The Town is continuing to obtain water from the well, but the majority of the water is being pumped into the Village of Ashwaubenon's distribution system.

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.

An audit of Town records was completed in September 1999 for the year 1998. Numerous adjustments were made to Town financial transactions of which many affected the water utility. A net adjustment was made to unappropriated earned surplus in 1999.

FINANCIAL SECTION FOOTNOTES

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

The assessments of \$19,172 for mains and services were additional assessments on the 1998 construction project.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 17, 2000

Mr. Judy A. Benz, Town Assistant Administrator
Town of Lawrence Water Utility
2595 US Highway 41
De Pere, WI 54115-9495

1999 Analytical Review DWCCA-3095-PJL

Dear Mr. Benz:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Total kWh used for pumping for the year on page W-10, line 26, should not be rounded to thousands. Please provide a revised total for page W-10, line 26, and also follow this procedure in the future.
2. Please provide a detailed explanation of the \$110,064 reported in Account 434, Miscellaneous Credits to Surplus which is described as "1998 Audit Adjustment."
3. As we discussed in a phone conversation on January 20th of this year, your utility is actually a municipal water utility, not a sanitary district and therefore should be filing a municipal water utility annual report. Because the report filed was a sanitary district report, the Property Tax Equivalent schedule was not part of the report submitted to the PSC. Even though you indicated in the footnotes to page W-6 of the annual report that any calculated tax equivalent would not have been paid since the general fund provided an operating and debt service subsidy to the Utility, it is still necessary that the Property Tax Equivalent schedule be completed so that we have on record the rest of the information included in the schedule. Please complete the enclosed Property Tax Equivalent schedule, keep a copy for your records and return the original to us.

In addition, on your computer the annual report is still in sanitary district format. After we add the Property Tax Equivalent information that you provide us, our programmer, Cliff Koehler, will cut a custom CD for you to install to update your program to correctly show Lawrence as a municipal water utility. Please indicate whether that CD should be sent to the utility or to Michael Konecny at Schenck & Associates.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30

FINANCIAL SECTION FOOTNOTES

days of this letter. If it is convenient for you to respond by e-mail, please

do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\3095.doc

cc: Mr. Nathan Abts

Enclosure

RESPONSE LETTER RECEIVED 9/7/00.

#1, kwh should be 45,000. (W-10 updated)

#2, The consolidated audit entry is presented below which constitutes a majority of the amount:

Contributed Capital - Water	\$335,230.11
Accrued Interest	\$ 28,057.04
General Obligation Bonds	\$165,600.00
Advance From General Fund	\$ 87,433.06
Earned Surplus	\$102,755.88
Interstet - GO Bonds	\$ 7,498.21

This entry records additional debt proceeds for the utility and additional contributed capital.

#3, Completed tax equiv. schedule attached. Accountant Michael Konecny wants CD sent to him.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	58,123	1
Total Sales of Water	58,123	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	0	
Total Operating Revenues	58,123	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	12,727	5
General Operating Expenses (680-690)	10,079	6
Total Operation and Maintenance Expenses	22,806	
Other Operating Expenses		
Depreciation Expense (403)	24,739	7
Amortization Expense (404)		8
Taxes (408)	834	9
Total Other Operating Expenses	25,573	
Total Operating Expenses	48,379	
NET OPERATING INCOME	9,744	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	1	43	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	43	
Metered Sales to General Customers (461)				
Residential	58	3,117	23,607	4
Commercial	7	733	5,631	5
Industrial	3	2,449	13,927	6
Total Metered Sales to General Customers (461)	68	6,299	43,165	
Private Fire Protection Service (462)	6		2,643	7
Public Fire Protection Service (463)	1		12,272	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	76	6,300	58,123	

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)	1
N/A	N/A			1
Total		<u><u>0</u></u>	<u><u>0</u></u>	

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)	12,272	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	12,272	
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):		
NONE		8
Total Other Water Revenues (474)	0	
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)	4,537	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,489	3
Chemicals (630)		4
Supplies and Expenses (640)	2,284	5
Repairs of Water Plant (650)	417	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	12,727	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)		8
Office Supplies and Expenses (681)	848	9
Outside Services Employed (682)	9,231	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	10,079	
Total Operation and Maintenance Expenses	22,806	

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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		787	3
PSC Remainder Assessment		47	4
Other (specify): NONE			5
Total tax expense		834	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236306				3
County tax rate	mills		6.311103				4
Local tax rate	mills		5.079995				5
School tax rate	mills		10.363410				6
Voc. school tax rate	mills		1.589516				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.580330				10
Less: state credit	mills		1.890939				11
Net tax rate	mills		21.689391				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.079995				14
Combined School Tax Rate	mills		11.952926				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.032921				17
Total Tax Rate	mills		23.580330				18
Ratio of Local and School Tax to Total	dec.		0.722336				19
Total tax net of state credit	mills		21.689391				20
Net Local and School Tax Rate	mills		15.667028				21
Utility Plant, Jan. 1	\$	1,093,165	1,093,165				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,093,165	1,093,165				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,093,165	1,093,165				26
Assessment Ratio	dec.		0.846300				27
Assessed Value	\$	925,146	925,146				28
Net Local & School Rate	mills		15.667028				29
Tax Equiv. Computed for Current Year	\$	14,494	14,494				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					34

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)	0		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)	252,654		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	252,654	0	
PUMPING PLANT			
Land and Land Rights (320)	15,000		12
Structures and Improvements (321)	257,647		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	51,581		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	52,028		20
Total Pumping Plant	376,256	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0	35,000	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)			0 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)			252,654 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	252,654
PUMPING PLANT			
Land and Land Rights (320)			15,000 12
Structures and Improvements (321)			257,647 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			51,581 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			52,028 20
Total Pumping Plant	0	0	376,256
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			35,000 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)	0		26
Transmission and Distribution Mains (343)	364,836	16,257	27
Fire Mains (344)	0		28
Services (345)	56,334		29
Meters (346)	4,051	2,784	30
Hydrants (348)	36,809	1,100	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	462,030	55,141	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,225		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	2,225	0	
Total utility plant in service directly assignable	1,093,165	55,141	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,093,165	55,141	

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)			0 26
Transmission and Distribution Mains (343)		1,090	382,183 27
Fire Mains (344)			0 28
Services (345)			56,334 29
Meters (346)		759	7,594 30
Hydrants (348)			37,909 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	1,849	519,020
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,225 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,225
Total utility plant in service directly assignable	0	1,849	1,150,155
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	1,849	1,150,155

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			341	341	1
February			377	377	2
March			364	364	3
April			375	375	4
May			823	823	5
June			594	594	6
July			562	562	7
August			916	916	8
September			0	0	9
October			1,974	1,974	10
November			13,290	13,290	11
December			15,184	15,184	12
Total for year	0	0	34,800	34,800	
Less: Measured or estimated water used in main flushing and water treatment during year				152	13
Less: Other utility use				27,696	14
Other utility use explanation:					15
Estimated water pumped into Ashwaubenon's system = 22,733					
Water used to test connection to Ashwaubenon's system = 4,963					
Water pumped into distribution system				6,952	16
Less: Water sold				6,300	17
Losses and unaccounted for				652	18
Percent unaccounted for to the nearest whole percent (%)				9%	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				55	21
Date of maximum: 8/11/1999					22
Cause of maximum:					23
Cause unknown					
Minimum gallons pumped by all methods in any one day during reporting year				3	24
Date of minimum: 1/2/1999					25
Total KWH used for pumping for the year				45,000	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	#1	764	16	5,925	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	#1			1
Location	WELL #1			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	GOULDS			5
Year Installed	1996			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,200			8
Pump Motor or Standby Engine Mfr	U S MOTOR			10
Year Installed	1996			11
Type	ELECTRIC			12
Horsepower	250			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1996		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons	3,600		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		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.)	0.0000		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	2,852	0	0	0	2,852	1
P	D	10.000	4,905	0	0	0	4,905	2
P	D	12.000	6,878	0	0	0	6,878	3
P	T	12.000	73	0	0	0	73	4
Total Within Municipality			14,708	0	0	0	14,708	
Total Utility			14,708	0	0	0	14,708	

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	91	0	0	0	91	26	1
P	2.000	5	0	0	0	5	0	2
P	8.000	2	0	0	0	2	0	3
Total Utility		98	0	0	0	98	26	

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)	
0.625	42	30	0	(5)	67	30	1
0.750	3	1	0	(4)	0	0	2
1.000	1	2	0	0	3	2	3
1.500	1	0	0	0	1	0	4
2.000	2	1	0	0	3	1	5
3.000	0	0	0	1	1	0	6
Total:	49	34	0	(8)	75	33	

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)	
0.625	61	3	0	0	0	3	67	1
0.750	0	0	0	0	0	0	0	2
1.000	1	2	0	0	0	0	3	3
1.500	0	1	0	0	0	0	1	4
2.000	0	1	2	0	0	0	3	5
3.000	0	0	1	0	0	0	1	6
Total:	62	7	3	0	0	3	75	

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	34				34	2
Total Fire Hydrants	34	0	0	0	34	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	36
Number of distribution system valves end of year:	52
Number of distribution valves operated during year:	48

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Outside services increased due to a water development study of the Town of Lawrence.

Taxes (Acct. 408 - Water) (Page W-06)

A property tax equivalent has not been recorded for 1999. Any calculated tax equivalent would not have been paid since the general fund provided an operating and debt service subsidy to the Utility. The Utility intends to record a property tax equivalent in 2000.

Property Tax Equivalent (Water) (Page W-07)

See W-6 footnote.

Water Utility Plant in Service (Page W-08)

The 1999 additions to hydrants and mains represent the final costs on the 1998 project. The unit additions were in service as of 12/31/98.

35,000 is the installation of a meter station structure to connect with the Village of Ashwaubenon.

The adjustment of 1,849 is a result of 1998 audit entries.

Pumping and Purchased Water Statistics (Page W-10)

September was not metered due to the construction of the meter station.

kwh changed from 45 to 45,000 per letter from accountant. PJJ

Meters (Page W-17)

Adjustment necessary to agree number of meters reported to actual number on hand.
