



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF LAWRENCE WATER UTILITY

Principal Office: 2595 FRENCH ROAD
DE PERE, WI 54115

For the Year Ended: DECEMBER 31, 2001

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

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

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF LAWRENCE WATER UTILITY

Utility Address: 2595 FRENCH ROAD
DE PERE, WI 54115

When was utility organized? 1/1/1996

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JUDY A. BENZ

Title: TOWN ADMINISTRATOR

Office Address:

2595 FRENCH ROAD
DE PERE, WI 54115

Telephone: (920) 336 - 9131

Fax Number: (920) 336 - 9193

E-mail Address: townlaw@execpc.com

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

Name: MICHAEL W. KONECNY

Title: VICE PRESIDENT

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4112

Fax Number: (920) 436 - 7808

E-mail Address: konecnym@schencksolutions.com

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

Name: TOM PEROCK

Title: CHAIRMAN

Office Address:

2595 FRENCH ROAD
DE PERE, WI 54115

Telephone: (920) 336 - 9131

Fax Number: (920) 336 - 9193

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MICHAEL W. KONECNY

Title: VICE PRESIDENT

Office Address: SCHENCK SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4112

Fax Number: (920) 436 - 7808

E-mail Address: konecnym@schencksolutions.com

Date of most recent audit report: 2/21/2002

Period covered by most recent audit: CALENDAR YEAR 2001

Names and titles of utility management including manager or superintendent:

Name: GREG LITTLE

Title: OPERATOR

Office Address:
2595 FRENCH ROAD
DE PERE, WI 54115

Telephone: (920) 336 - 9131

Fax Number: (920) 336 - 9193

E-mail Address:

Name of utility commission/committee: TOWN BOARD

Names of members of utility commission/committee:

- MR NATHAN ABTS
- MS JUDY BENZ
- MR TOM PEROCK
- MR RANDY TREML
- MR KEN VAN DE HEI
- MR RANDY VANDENACK

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. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: ()-) -

Fax Number: (-) -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	123,929	87,387	1
Operating Expenses:			
Operation and Maintenance Expense (401)	44,701	37,048	2
Depreciation Expense (403)	50,942	36,341	3
Amortization Expense (404)	0	0	4
Taxes (408)	33,610	19,331	5
Total Operating Expenses	129,253	92,720	
Net Operating Income	(5,324)	(5,333)	
Income from Utility Plant Leased to Others (412-413)	80,000	80,000	6
Utility Operating Income	74,676	74,667	
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)	34,767	51,457	9
Miscellaneous Nonoperating Income (421)	0	100,000	10
Total Other Income	34,767	151,457	
Total Income	109,443	226,124	
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	109,443	226,124	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	96,632	110,836	13
Amortization of Debt Discount and Expense (428)	10,670		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	107,302	110,836	
Net Income	2,141	115,288	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	327,078	211,790	19
Balance Transferred from Income (433)	2,141	115,288	20
Miscellaneous Credits to Surplus (434)	18,619	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)	347,838	327,078	

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 WELL	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	34,767	4
Total (Acct. 419):	34,767	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAXES FORGIVEN BY TOWN	18,619	8
Total (Acct. 434):	18,619	
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	123,929	0	0	0	123,929	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	123,929	0	0	0	123,929	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,483,639	2,147,493	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	141,966	91,144	2
Net Utility Plant	2,341,673	2,056,349	
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)	627,359	538,303	6
Special Funds (125)	399,747	877,204	7
Total Other Property and Investments	1,027,106	1,415,507	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	238,452	221,304	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	29,912	18,850	11
Other Accounts Receivable (143)	0	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	268,364	240,154	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	21,339	32,009	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	21,339	32,009	
Total Assets and Other Debits	3,658,482	3,744,019	

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)	347,838	327,078	23
Total Proprietary Capital	347,838	327,078	
LONG-TERM DEBT			
Bonds (221)	165,600	165,600	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,832,636	2,317,480	26
Total Long-Term Debt	1,998,236	2,483,080	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)		2,218	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	32,768	18,619	31
Interest Accrued (237)	45,916	55,549	32
Other Current and Accrued Liabilities (238)	2,301	2,876	33
Total Current and Accrued Liabilities	80,985	79,262	
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)	1,231,423	854,599	38
Total Liabilities and Other Credits	3,658,482	3,744,019	

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)	2,483,639	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
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,483,639	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	141,966	0	0	0	9
Total Accumulated Provision	141,966	0	0	0	
Net Utility Plant	2,341,673	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	91,144				91,144	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	50,942				50,942	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	50,942	0	0	0	50,942	13
Debits during year						14
Book cost of plant retired	120				120	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	120	0	0	0	120	19
Balance End of Year	141,966	0	0	0	141,966	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)				
NOTE ANTICIPATION NOTE	10,670	428	21,339	1
Total			<u><u>21,339</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	03/15/2000	03/15/2010	5.25%	512,836	1
STATE TRUST FUND LOAN #9014	05/12/1999	03/15/2009	5.25%	100,000	2
NOTE ANTICIPATION NOTE	03/15/2000	09/01/2003	5.20%	1,219,800	3
Total for Account 224				<u>1,832,636</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	18,619	1
Accruals:		
Charged water department expense	33,610	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>33,610</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	698	7
PSC Remainder Assessment	144	8
Other (explain):		
TAXES FORGIVEN BY TOWN	18,619	9
Total payments and other debits	<u>19,461</u>	
Balance end of year	<u><u>32,768</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	642	7,709	7,709	642	1
Subtotal	642	7,709	7,709	642	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
State Trust Fund Loans	26,345	32,912	35,126	24,131	3
NOTE ANTICIPATION NOTE	28,562	56,011	63,430	21,143	4
Subtotal	54,907	88,923	98,556	45,274	
Notes Payable (231)					
TRANSFERRED TO OTHER LONG-TERM DEBT LINE	0			0	5
Subtotal	0	0	0	0	
Total	55,549	96,632	106,265	45,916	

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	854,599	0	0	0	0	854,599	1
Add credits during year:							
For Services	29,797					29,797	2
For Mains	325,789					325,789	3
Other (specify):							
HYDRANT ADDITIONS FINANCED BY DEVELOPER	8,800					8,800	4
HYDRANT ADDITIONS FINANCED BY SPECIAL ASSESSMENTS	12,438					12,438	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	1,231,423	0	0	0	0	1,231,423	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENT RECEIVABLES	106,109	2
SPECIAL ASSESSMENTS RECEIVABLE	521,250	3
Total (Acct. 124):	627,359	
Special Funds (125):		
DEBT SERVICE	399,747	4
Total (Acct. 125):	399,747	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	29,912	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	29,912	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	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/>	
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	18
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	2,311,423	0	0	0	2,311,423	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	116,555	0	0	0	116,555	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,043,011	0	0	0	1,043,011	6
Other (specify):					0	7
Average Net Rate Base	1,151,857	0	0	0	1,151,857	
Net Operating Income	(5,324)	0	0	0	(5,324)	8
Net Operating Income as a percent of Average Net Rate Base	-0.46%	N/A	N/A	N/A	-0.46%	

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	337,458	3
Other (Specify):		4
Total Average Proprietary Capital	337,458	
Net Income		
Net Income	2,141	5
Percent Return on Proprietary Capital	0.63%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

Sewer department does not use the water meter reading to calculate sewer charges.

Depreciation expense increased due to utility plant additions in 2000 in excess of \$1 million dollars.

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

Note Anticipation Note - The decrease in principal is due to an allocatior change between the water department and the sewer department. No principal has been paid on this issue.

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

Note Anticipation Note - The change in accrual is due to an allocatior change between the water department and the sewer department. No principal has been paid on this issue.

Identification and Ownership - Contacts (Page iv)

-----Original Message-----
From: Leege, Peter PSC
Sent: Wednesday, July 24, 2002 4:48 PM
To: 'townlaw@execpc.com'
Subject: 2001 Annual Report, 3095 Town of Lawrence

Dear Ms. Benz:
The Public Service Commission staff has completed its analytical review of your 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors, and also to identify significant fluctuations from prior years data that are not sufficiently explained in the annual report. The analytical review did not identify any such issues.
However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.
Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me by email or telephone at (608) 267-9198.

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
Peter.Leege@psc.state.wi.us
Fax: (608) 266-3957

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	120,579	1
Total Sales of Water	120,579	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	3,350	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,350	
Total Operating Revenues	123,929	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	29,135	5
General Operating Expenses (680-690)	15,566	6
Total Operation and Maintenance Expenses	44,701	
Other Operating Expenses		
Depreciation Expense (403)	50,942	7
Amortization Expense (404)		8
Taxes (408)	33,610	9
Total Other Operating Expenses	84,552	
Total Operating Expenses	129,253	
NET OPERATING INCOME	(5,324)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	148	913	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	148	913	
Metered Sales to General Customers (461)				
Residential	158	8,501	65,502	4
Commercial	29	1,950	14,275	5
Industrial	3	2,296	12,716	6
Total Metered Sales to General Customers (461)	190	12,747	92,493	
Private Fire Protection Service (462)	10		6,516	7
Public Fire Protection Service (463)	1		20,657	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	202	12,895	120,579	

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)	
N/A	N/A			1
Total		<u>0</u>	<u>0</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 or Fd-1)	20,657	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)	20,657	
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): PRIVATE WELL PERMITS	1,750	8
PRIVATE WELL WATER TESTS	1,600	9
Total Other Water Revenues (474)	3,350	
Amortization of Construction Grants (475):		
NONE		10
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)	6,002	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	21,334	3
Chemicals (630)	0	4
Supplies and Expenses (640)	0	5
Repairs of Water Plant (650)	1,799	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	29,135	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,000	8
Office Supplies and Expenses (681)	558	9
Outside Services Employed (682)	9,565	10
Insurance Expense (684)	0	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	443	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	15,566	
 Total Operation and Maintenance Expenses	44,701	

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		32,768	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		32,768	
Social Security		698	3
PSC Remainder Assessment		144	4
Other (specify): NONE			5
Total tax expense		<u>33,610</u>	

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 § 66.0811(2). 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		0.188707				3
County tax rate	mills		5.217788				4
Local tax rate	mills		3.509234				5
School tax rate	mills		9.996608				6
Voc. school tax rate	mills		1.529537				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.441874				10
Less: state credit	mills		1.407426				11
Net tax rate	mills		19.034448				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.509234				14
Combined School Tax Rate	mills		11.526145				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.035379				17
Total Tax Rate	mills		20.441874				18
Ratio of Local and School Tax to Total	dec.		0.735519				19
Total tax net of state credit	mills		19.034448				20
Net Local and School Tax Rate	mills		14.000191				21
Utility Plant, Jan. 1	\$	2,147,493	2,147,493				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	2,147,493	2,147,493				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,147,493	2,147,493				26
Assessment Ratio	dec.		1.089909				27
Assessed Value	\$	2,340,572	2,340,572				28
Net Local & School Rate	mills		14.000191				29
Tax Equiv. Computed for Current Year	\$	32,768	32,768				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	32,768					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	8,286	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	54,136		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	52,028		20
Total Pumping Plant	378,811	8,286	
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)	49,005		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)			265,933 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			54,136 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	387,097
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)			49,005 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)	1,176,152	277,082	27
Fire Mains (344)	0		28
Services (345)	167,026	29,797	29
Meters (346)	14,549	8,149	30
Hydrants (348)	98,785	21,238	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,505,517	336,266	
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	2,139,207	344,552	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,139,207	344,552	

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)			1,453,234 27
Fire Mains (344)			0 28
Services (345)			196,823 29
Meters (346)	120		22,578 30
Hydrants (348)			120,023 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	120	0	1,841,663
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	120	0	2,483,639
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	120	0	2,483,639

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			11,285	11,285	1
February			9,738	9,738	2
March			11,594	11,594	3
April			11,469	11,469	4
May			12,217	12,217	5
June			12,652	12,652	6
July			14,854	14,854	7
August			13,827	13,827	8
September			11,934	11,934	9
October			12,133	12,133	10
November			11,302	11,302	11
December			11,904	11,904	12
Total annual pumpage	0	0	144,909	144,909	
Less: Water sold				12,895	13
Volume pumped but not sold				132,014	14
Volume sold as a percent of volume pumped				9%	15
Volume used for water production, water quality and system maintenance					16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				131,909	18
Total volume not sold but accounted for				131,909	19
Volume pumped but unaccounted for				105	20
Percent of water lost				0%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				572	23
Date of maximum: 7/31/2001					24
Cause of maximum: Ashwaubenon use					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				229	26
Date of minimum: 2/25/2001					27
Total KWH used for pumping for the year				376,960	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	#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	2000			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	860			8
Pump Motor or Standby Engine Mfr	U S MOTOR			9 10
Year Installed	2000			11
Type	ELECTRIC			12
Horsepower	250			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------------	-----------------------------	-----------------------------	-----------------------------

NONE

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	5,015	1,111	0	0	6,126	1
P	D	8.000	4,536	3,878	0	0	8,414	2
P	D	10.000	5,183	1,163	0	0	6,346	3
P	D	12.000	24,226	6,398	0	0	30,624	4
P	T	12.000	73	0	0	0	73	5
Total Within Municipality			39,033	12,550	0	0	51,583	
Total Utility			39,033	12,550	0	0	51,583	

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	166	74	0	0	240	63	1
P	1.250		3			3	3	2
P	1.500	22	0	0	0	22	0	3
P	2.000	6	3	0	0	9	0	4
P	8.000	2	0	0	0	2	0	5
Total Utility		196	80	0	0	276	66	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	147	120	2	4	269	0	1
0.750	0	0	0	0	0	0	2
1.000	6	0	0	0	6	0	3
1.500	2	1	0	0	3	0	4
2.000	5	0	0	0	5	0	5
3.000	1	0	0	0	1	0	6
Total:	161	121	2	4	284	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	156	18	0	0	0	95	269	1
0.750	0	0	0	0	0	0	0	2
1.000	1	5	0	0	0	0	6	3
1.500	0	2	0	0	0	1	3	4
2.000	0	3	2	0	0	0	5	5
3.000	0	0	1	0	0	0	1	6
Total:	157	28	3	0	0	96	284	

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	79	18			97	2
Total Fire Hydrants	79	18	0	0	97	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	71
Number of distribution system valves end of year:	134
Number of distribution valves operated during year:	67

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 680 increased due to the additional accounting necessary to monitor special assessment.

Account 682 increased due to payments made to Brown County Water Commissior for pipeline study.

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

Increase due to utility plant increase in 2000 in excess of \$1 million dollars.

Pumping and Purchased Water Statistics (Page W-10)

The utility pumped 131,909,000 gallons into the Village of Ashwaubenon system.

To compensate the utility, the Village makes an annual lease payment of \$80,000.

Water Mains (Page W-15)

Water main additions - 6,094' financed by developer and 6,456' financed by special assessments.

Water Services (Page W-16)

Water services - Five 1" and one 2" were financed by special assessments and the remaining services added were financed by developers.

Meters (Page W-17)

Four 5/8" meters were adjusted due to miscount is prior year.

Meters were not in service long enough to be tested, therefore, no meters were tested in 2001.

Hydrants and Distribution System Valves (Page W-18)

Hydrants - Eight hydrants were financed by the developer and ten hydrants were financed by special assessments.
