



3013 (02-09-04)

ANNUAL REPORT

OF

Name: ASHWAUBENON WATER AND SEWER UTILITY

Principal Office: 2155 HOLMGREN WAY
GREEN BAY, WI 54304

For the Year Ended: DECEMBER 31, 2000

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: ASHWAUBENON WATER AND SEWER UTILITY

Utility Address: 2155 HOLMGREN WAY
GREEN BAY, WI 54304

When was utility organized? 1/1/1945

Report any change in name:

Effective Date:

Utility Web Site: WWW.ASHWAUBENON.COM

Utility employee in charge of correspondence concerning this report:

Name: STEPHANIE R. MEYERS

Title: FINANCE DIRECTOR

Office Address:

2155 HOLMGREN WAY
GREEN BAY, WI 54304

Telephone: (920) 492 - 2320 EXT 206

Fax Number: (920) 492 - 2341

E-mail Address: financedirector@ashwaubenon.com

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

Name: NONE NONE

Title:

Office Address:

NONE
NONE, WI 00000

Telephone: () -

Fax Number: () -

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: MR DAVID MACCOUX CPA

Title: PARTNER

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

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@schenckcpa.com

Date of most recent audit report: 12/31/2000

Period covered by most recent audit: FISCAL YEAR ENDING 2000

Names and titles of utility management including manager or superintendent:

Name: MR RONALD L. GAUTHIER

Title: SUPERINTENDENT

Office Address:
2155 HOLMGREN WAY
GREEN BAY, WI 54304

Telephone: (920) 492 - 2335 EXT 224

Fax Number: (920) 492 - 2341

E-mail Address: water@ashwaubenon.com

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR KEITH CORMIER
- MR NORBERT DECLEENE
- MR MARK KECKEISEN
- MR JERRY MENNE
- MR GERALD NICHOLS
- MR TED PAMPERIN, VILLAGE PRESIDENT
- MR JERRY VAN SISTINE

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: NOT APPLICABLE

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)	1,640,070	1,378,960	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	872,274	872,352	2
Depreciation Expense (403)	265,881	241,245	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	260,268	235,067	5
Total Operating Expenses	1,398,423	1,348,664	
Net Operating Income	241,647	30,296	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	241,647	30,296	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	293,779	157,467	10
Miscellaneous Nonoperating Income (421)	1,479	55,109	11
Total Other Income	295,258	212,576	
Total Income	536,905	242,872	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	536,905	242,872	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	97,586	36,090	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	97,586	36,090	
Net Income	439,319	206,782	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,620,354	3,545,624	20
Balance Transferred from Income (433)	439,319	206,782	21
Miscellaneous Credits to Surplus (434)	49,006	974	22
Miscellaneous Debits to Surplus--Debit (435)	0	2,133,026	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,108,679	1,620,354	

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
WATER	293,779	5
Total (Acct. 419):	293,779	
Miscellaneous Nonoperating Income (421):		
LETTERS OF NO SPECIALS	1,479	6
Total (Acct. 421):	1,479	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
SALE OF EQUIPMENT FROM WELL #8	2,248	9
SALE OF EQUIPMENT FROM WELL # 7 TO TOWN OF LAWRENCE	46,758	10
Total (Acct. 434):	49,006	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	13
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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,640,070	0	0	0	1,640,070	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,640,070	0	0	0	1,640,070	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	204,317		204,317	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	445		445	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	204,762	0	204,762	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	17,298,205	16,311,111	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,163,682	3,023,618	2
Net Utility Plant	14,134,523	13,287,493	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	14,134,523	13,287,493	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	209,751	221,719	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	209,751	221,719	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	2,608,142	2,315,528	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	272,654	189,175	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	29,212	0	18
Materials and Supplies (151-163)	52,835	31,516	19
Prepayments (165)	69,951	69,562	20
Interest and Dividends Receivable (171)	44,735	19,570	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	3,077,529	2,625,351	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	51,672	0	25
Total Deferred Debits	51,672	0	
Total Assets and Other Debits	17,473,475	16,134,563	

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)	5,725,249	5,018,931	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	2,108,679	1,620,354	28
Total Proprietary Capital	7,833,928	6,639,285	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	1,565,000	1,590,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,565,000	1,590,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	17,840	98,631	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	50	25	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	19,642	7,732	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	0		40
Miscellaneous Current and Accrued Liabilities (242)	0		41
Total Current and Accrued Liabilities	37,532	106,388	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0		43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	8,037,015	7,798,890	49
Total Liabilities and Other Credits	17,473,475	16,134,563	

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 (101)	17,298,205	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	17,298,205	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,163,682	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,163,682	0	0	0	
Net Utility Plant	<u>14,134,523</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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	3,023,618				3,023,618	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	265,881				265,881	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	35,172				35,172	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	301,053	0	0	0	301,053	13
Debits during year						14
Book cost of plant retired	160,989				160,989	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	160,989	0	0	0	160,989	19
Balance End of Year	3,163,682	0	0	0	3,163,682	20
						21
						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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

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 (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	52,835	31,516
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	52,835	31,516

**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	0		0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0		0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	5,018,931	1
Changes during year (explain):		
MAINS AND LATERALS CONTRIBUTED BY TIF.	706,318	2
Balance end of year	<u><u>5,725,249</u></u>	

BONDS (ACCTS. 221 AND 222)

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)
Total Reacquired Bonds (Account 222)				0
Net amount of bonds outstanding December 31:				0

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)	
Advances (223)					
NOTES PAYABLE-WELLS AND MAINS	11/01/1999	06/01/2009	5.20%	1,565,000	1
Total for Account 223				<u>1,565,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	260,268	2
Charged electric department expense		3
Charged sewer department expense	6,297	4
Other (explain):		
NONE		5
Total Accruals and other credits	266,565	
Taxes paid during year:		
County, state and local taxes	249,189	6
Social Security taxes	15,664	7
PSC Remainder Assessment	1,712	8
Other (explain):		
NONE		9
Total payments and other debits	266,565	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NOTES PAYABLE-WELLS AND MAINS	7,732	97,586	85,676	19,642	2
Subtotal	7,732	97,586	85,676	19,642	
Other Long-Term Debt (224)					
NONE	0		0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0		0	0	4
Subtotal	0	0	0	0	
Total	7,732	97,586	85,676	19,642	

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	7,798,890	0	0	0	0	7,798,890	1
Add credits during year:							
For Services	124,009					124,009	2
For Mains	114,116					114,116	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	8,037,015	0	0	0	0	8,037,015	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	209,751	2
Total (Acct. 124):	209,751	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	272,654	9
Electric	0	10
Sewer (Regulated)	0	11
Other (specify):		
NONE	0	12
Total (Acct. 142):	272,654	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	0	14
Other (specify):		
NONE	0	15
Total (Acct. 143):	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)
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS ON TAX ROLL	29,212	16
Total (Acct. 145):	29,212	
Prepayments (165):		
PREPAID INSURANCE	3,284	17
PREPAID RENT	66,667	18
Total (Acct. 165):	69,951	
Extraordinary Property Losses (182):		
NONE	0	19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
AMORTIZATION OF WELL #2	51,672	23
Total (Acct. 186):	51,672	
Payables to Municipality (233):		
NONE	0	24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	25
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	16,804,658	0	0	0	16,804,658	1
Materials and Supplies	42,175	0	0	0	42,175	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	3,093,650	0	0	0	3,093,650	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	7,917,952	0	0	0	7,917,952	6
Other (specify):						
NONE					0	7
Average Net Rate Base	5,835,231	0	0	0	5,835,231	
Net Operating Income	241,647	0	0	0	241,647	8
Net Operating Income as a percent of Average Net Rate Base						
	4.14%	N/A	N/A	N/A	4.14%	

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	5,372,090	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,864,516	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	7,236,606	
Net Income		
Net Income	439,319	5
Percent Return on Proprietary Capital	6.07%	

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

Balance Sheet End-of-Year Account Balances (Page F-19)

Account 186 authorization letter dated August 18, 2000.

Identification and Ownership - Contacts (Page iv)

Per Pete, please delete record for individual or firm, if other than utility employee, preparing this report:

I was unable to delete this record when preparing this report.

(changed to none. PJL)

July 11, 2001

Ms. Stephanie R. Meyers, Finance Director
Ashwaubenon Water and Sewer Utility
2155 Holmgren Way
Green Bay, WI 54304-4605

2000 Analytical Review DWCCA-255-ELE

Dear Ms. Meyers:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3766.

Sincerely,

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

ELE:tm:w:\compl\Analytical Reviews\2000 analytical review letters\no prob
CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,523,064	1
Total Sales of Water	1,523,064	
Other Operating Revenues		
Forfeited Discounts (470)	8,279	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	89,100	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	19,627	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	117,006	
Total Operating Revenues	1,640,070	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	186,581	8
Pumping Expenses (620-633)	213,703	9
Water Treatment Expenses (640-652)	52,354	10
Transmission and Distribution Expenses (660-678)	228,795	11
Customer Accounts Expenses (901-905)	32,998	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	157,843	14
Total Operation and Maintenance Expenses	872,274	
Other Operating Expenses		
Depreciation Expense (403)	265,881	15
Amortization Expense (404-407)	0	16
Taxes (408)	260,268	17
Total Other Operating Expenses	526,149	
Total Operating Expenses	1,398,423	
NET OPERATING INCOME	241,647	

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				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	5,365	352,836	529,082	4
Commercial	1,230	530,235	512,418	5
Industrial	24	253,619	185,702	6
Total Metered Sales to General Customers (461)	6,619	1,136,690	1,227,202	
Private Fire Protection Service (462)	183		39,605	7
Public Fire Protection Service (463)	6,677		208,575	8
Other Sales to Public Authorities (464)	17	22,865	38,049	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	9,202	9,633	11
Interdepartmental Sales (467)			0	12
Total Sales of Water	13,497	1,168,757	1,523,064	

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)	
Town of Hobart	Corner of Packerland and Waube Lane	9,202	9,633	1
Total		9,202	9,633	

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)	208,575	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	208,575	
Forfeited Discounts (470):		
Customer late payment charges	8,279	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	8,279	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER RENTALS TO CELLULAR PHONE COMPANIES	89,100	8
Total Rents from Water Property (472)	89,100	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,357	10
Other (specify):		
REBATE FROM WPS ELECTRIC - WELL #7	8,270	11
Total Other Water Revenues (474)	19,627	
Amortization of Construction Grants (475):		
NONE	0	12
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	53,058	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	80,000	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	53,523	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	186,581	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	791	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	187,801	17
Pumping Labor and Expenses (624)	7,346	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	0	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	0	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	17,765	25
Total Pumping Expenses	213,703	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	51,524	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	22	28
Miscellaneous Expenses (643)	0	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	0	31
Maintenance of Structures and Improvements (651)	0	32
Maintenance of Water Treatment Equipment (652)	808	33
Total Water Treatment Expenses	52,354	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	0	34
Storage Facilities Expenses (661)	0	35
Transmission and Distribution Lines Expenses (662)	0	36
Meter Expenses (663)	445	37
Customer Installations Expenses (664)	52,812	38
Miscellaneous Expenses (665)	0	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	0	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	219	43
Maintenance of Transmission and Distribution Mains (673)	38,660	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	66,356	46
Maintenance of Meters (676)	13,904	47
Maintenance of Hydrants (677)	50,902	48
Maintenance of Miscellaneous Plant (678)	5,497	49
Total Transmission and Distribution Expenses	228,795	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	0	50
Meter Reading Labor (902)	9,947	51
Customer Records and Collection Expenses (903)	23,051	52
Uncollectible Accounts (904)	0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	0	54
Total Customer Accounts Expenses	32,998	
 SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	16,796	56
Office Supplies and Expenses (921)	7,105	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	63,199	59
Property Insurance (924)	14,835	60
Injuries and Damages (925)	0	61
Employee Pensions and Benefits (926)	45,826	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	10,082	65
Rents (931)	0	66
Maintenance of General Plant (932)	0	67
Total Administrative and General Expenses	157,843	
 Total Operation and Maintenance Expenses	 872,274	

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		249,189	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,297	2
Net property tax equivalent		242,892	
Social Security		15,664	3
PSC Remainder Assessment		1,712	4
Other (specify): NONE			5
Total tax expense		<u>260,268</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		0.212675				3
County tax rate	mills		5.647600				4
Local tax rate	mills		5.594367				5
School tax rate	mills		10.253388				6
Voc. school tax rate	mills		1.479091				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.187121				10
Less: state credit	mills		1.507863				11
Net tax rate	mills		21.679258				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.594367				14
Combined School Tax Rate	mills		11.732479				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.326846				17
Total Tax Rate	mills		23.187121				18
Ratio of Local and School Tax to Total	dec.		0.747262				19
Total tax net of state credit	mills		21.679258				20
Net Local and School Tax Rate	mills		16.200078				21
Utility Plant, Jan. 1	\$	16,311,111	16,311,111				22
Materials & Supplies	\$	52,835	52,835				23
Subtotal	\$	16,363,946	16,363,946				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	16,363,946	16,363,946				26
Assessment Ratio	dec.		0.939992				27
Assessed Value	\$	15,381,978	15,381,978				28
Net Local & School Rate	mills		16.200078				29
Tax Equiv. Computed for Current Year	\$	249,189	249,189				30
Tax Equivalent per 1994 PSC Report	\$	239,549					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	249,189					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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, 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)	726		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	726	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	29,272		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)	481,463		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	510,735	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	838,255		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	542,576	25,397	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	30,132		20
Total Pumping Plant	1,410,963	25,397	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	91,727		22
Water Treatment Equipment (332)	103,362		23
Total Water Treatment Plant	195,089	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			726	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	726	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			29,272	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)			481,463	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	510,735	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			838,255	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	4,560		563,413	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			30,132	20
Total Pumping Plant	4,560	0	1,431,800	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			91,727	22
Water Treatment Equipment (332)	2,247		101,115	23
Total Water Treatment Plant	2,247	0	192,842	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, 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)	2,251,469		26
Transmission and Distribution Mains (343)	7,626,317	739,490	27
Fire Mains (344)	0		28
Services (345)	2,425,683	202,165	29
Meters (346)	827,075	52,690	30
Hydrants (348)	695,739	106,426	31
Other Transmission and Distribution Plant (349)	8,221		32
Total Transmission and Distribution Plant	13,834,504	1,100,771	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	33,014		34
Office Furniture and Equipment (391)	10,641	1,451	35
Computer Equipment (391.1)	48,716	5,904	36
Transportation Equipment (392)	192,931	12,135	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	13,618		39
Laboratory Equipment (395)	1,071		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	57,911		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,192	2,425	44
Other Tangible Property (399)	0		45
Total General Plant	359,094	21,915	
Total utility plant in service directly assignable	16,311,111	1,148,083	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	16,311,111	1,148,083	

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)			2,251,469 26
Transmission and Distribution Mains (343)	112,586		8,253,221 27
Fire Mains (344)			0 28
Services (345)	20,240		2,607,608 29
Meters (346)	17,776		861,989 30
Hydrants (348)	3,580		798,585 31
Other Transmission and Distribution Plant (349)			8,221 32
Total Transmission and Distribution Plant	154,182	0	14,781,093
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			33,014 34
Office Furniture and Equipment (391)			12,092 35
Computer Equipment (391.1)			54,620 36
Transportation Equipment (392)			205,066 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			13,618 39
Laboratory Equipment (395)			1,071 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			57,911 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			3,617 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	381,009
Total utility plant in service directly assignable	160,989	0	17,298,205
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	160,989	0	17,298,205

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	252,754	3.33%	16,003	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	252,754		16,003	
PUMPING PLANT				
Structures and Improvements (321)	134,115	2.50%	20,956	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	221,918	4.00%	22,120	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	22,444	4.00%	1,205	15
Total Pumping Plant	378,477		44,281	
WATER TREATMENT PLANT				
Structures and Improvements (331)	60,768	2.50%	2,293	16
Water Treatment Equipment (332)	52,364	3.33%	3,401	17
Total Water Treatment Plant	113,132		5,694	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	541,932	1.82%	40,977	19
Transmission and Distribution Mains (343)	488,783	0.67%	53,197	20
Fire Mains (344)	0		0	21
Services (345)	505,163	2.00%	50,333	22
Meters (346)	489,099	8.33%	70,349	23
Hydrants (348)	68,882	1.33%	9,937	24
Other Transmission and Distribution Plant (349)	8,221	4.00%	0	25
Total Transmission and Distribution Plant	2,102,080		224,793	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					268,757	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	268,757	
321					155,071	8
322					0	9
323					0	10
324					0	11
325	4,560				239,478	12
326					0	13
327					0	14
328					23,649	15
	4,560	0	0	0	418,198	
331					63,061	16
332	2,247				53,518	17
	2,247	0	0	0	116,579	
341					0	18
342					582,909	19
343	112,586				429,394	20
344					0	21
345	20,240				535,256	22
346	17,776				541,672	23
348	3,580				75,239	24
349					8,221	25
	154,182	0	0	0	2,172,691	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	29,019	3.33%	1,099	26
Office Furniture and Equipment (391)	14,524	8.33%	0	27
Computer Equipment (391.1)	0	14.29%		28
Transportation Equipment (392)	115,866	10.00%	7,383	29
Stores Equipment (393)	0		0	30
Tools, Shop and Garage Equipment (394)	11,310	6.67%	908	31
Laboratory Equipment (395)	1,070	6.67%	0	32
Power Operated Equipment (396)	0		0	33
Communication Equipment (397)	5,004	8.33%	692	34
SCADA Equipment (397.1)	0		0	35
Miscellaneous Equipment (398)	382	8.33%	200	36
Other Tangible Property (399)	0			37
Total General Plant	<u>177,175</u>		<u>10,282</u>	
Total accum. prov. directly assignable	3,023,618		301,053	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 <u><u>3,023,618</u></u>		 <u><u>301,053</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					30,118	26
391					14,524	27
391.1					0	28
392					123,249	29
393					0	30
394					12,218	31
395					1,070	32
396					0	33
397					5,696	34
397.1					0	35
398					582	36
399					0	37
	0	0	0	0	187,457	
	160,989	0	0	0	3,163,682	
					0	38
	160,989	0	0	0	3,163,682	

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	15,199		87,530	102,729	1
February	13,706		86,296	100,002	2
March	14,215		96,821	111,036	3
April	13,117		93,754	106,871	4
May	15,478		109,862	125,340	5
June	13,445		106,197	119,642	6
July	12,770		119,283	132,053	7
August	561		127,903	128,464	8
September	0		113,455	113,455	9
October	10,270		103,431	113,701	10
November	10,982		91,333	102,315	11
December	10,368		93,896	104,264	12
Total for year	130,111	0	1,229,761	1,359,872	
Less: Measured or estimated water used in main flushing and water treatment during year				76,500	13
Less: Other utility use				66,530	14
Other utility use explanation:					15
FIRE TRAINING					
SEWER JET MAINTENANCE					
WATERMAIN BREAKS					
METER TESTING					
FIRE PROTECTION LINES TESTING NEW BUILDINGS					
NEW MAINS-CONSTRUCTION					
Water pumped into distribution system				1,216,842	16
Less: Water sold				1,168,757	17
Losses and unaccounted for				48,085	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 15%, 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				5,386,000	21
Date of maximum: 7/27/2000					22
Cause of maximum:					23
HOT WEATHER, LAWN WATERING					
Minimum gallons pumped by all methods in any one day during reporting year				2,359,000	24
Date of minimum: 12/25/2000					25
Total KWH used for pumping for the year				3,752,182	26
If water is purchased: Vendor Name: TOWN OF LAWRENCE					27
Point of Delivery: WELL #8					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 - 461 MORRIS AVENUE	1	891	12	0	No	1
WELL #2 - 737 CORMIER ROAD	2	876	12	299,941	Yes	2
WELL #3 - 2319 SHADY LANE	3	809	12	601,954	Yes	3
WELL #4 - 2916 RIDGE ROAD	4	858	12	598,893	Yes	4
WELL #5 - 2070 ARGONNE STREET	5	847	12	802,196	Yes	5
WELL #6 - 2041 AIRPORT ROAD	6	775	12	504,456	Yes	6
WELL #7 - 983 FERNANDO DRIVE	7	795	12	561,767	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				Diameter in inches (e)
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
N/A	0	0	0	0	1

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #6	WELL #1	WELL #2	1
Location	2041 AIRPORT ROAD	461 MORRIS AVENUE	737 CORMIER ROAD	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	CTN	LAYNE	LAYNE	5
Year Installed	1988	1948	1958	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	600	1,100	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1988	1948	1958	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3	WELL #4	WELL #5	14
Location	2319 SHADY LANE	2916 RIDGE ROAD	2070 ARGONNE STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1965	1970	1977	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,250	1,250	1,750	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	SIEMAN-ALLIS	22 23
Year Installed	1965	1970	1977	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	250	250	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #7			1
Location	983 FERNANDO DRIVE			2
Purpose	P			3
Destination	R D			4
Pump Manufacturer	AMERICAN TURBAN			5
Year Installed	1999			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,200			8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			9 10
Year Installed	1999			11
Type	ELECTRIC			12
Horsepower	250			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	13 FERNANDO DR. - WELL #7	ARGONNE STREET	BABCOCK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	3
Year constructed	1999	1978	1967	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	160	160	6
Total capacity in gallons	150,000	250,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

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	CIRCLE & RIDGE	GLORY & RIDGE	MARVELLE & RIDGE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S	ET	3
Year constructed	1970	1992	1984	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	160	160	6
Total capacity in gallons	500,000	1,000,000	750,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	GRAVITY	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	N	N	13
Is water fluoridated (yes, no)?	N	N	N	14

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	DY LANE - FINISHED WATER SHADY LANE - RAW WATER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1963	1963	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	30	30	6
Total capacity in gallons	150,000	0	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	T	6.000	175,997	0	6,300	19,040	188,737	1
M	T	6.000	103	0	0	0	103	2
P	T	6.000	0	169		17,727	17,896	3
A	T	8.000	185,442	0	1,900	(99,767)	83,775	4
M	T	8.000	2,865	0	0	0	2,865	5
P	T	8.000	0	7,769		106,246	114,015	6
A	T	10.000	31,239	0	0	(5,027)	26,212	7
M	S	10.000	1,354	0	0	0	1,354	8
P	T	10.000	0			4,583	4,583	9
A	T	12.000	147,003	0	0	(87,261)	59,742	10
M	T	12.000	3,580	0	0	0	3,580	11
P	T	12.000	0	1,499		77,916	79,415	12
A	T	14.000	8,053	0	0	1,635	9,688	13
Total Within Municipality			555,636	9,437	8,200	35,092	591,965	
Total Utility			555,636	9,437	8,200	35,092	591,965	

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	0.750	2,411	0	0	0	2,411	0	1
P	1.000		43			43	0	2
M	1.000	2,088	0	41	0	2,047	0	3
M	1.250	8	0	0	0	8	0	4
P	1.500		3			3	0	5
M	1.500	316	0	0	0	316	0	6
M	2.000	270	0	3	0	267	0	7
P	2.000		15			15	0	8
M	3.000	3	0	0	0	3	0	9
M	4.000	46	0	0	0	46	0	10
P	6.000		8			8	0	11
A	6.000	58	0	0	0	58	0	12
P	8.000		7			7	0	13
A	8.000	69	0	0	0	69	0	14
A	10.000	12	0	0	0	12	0	15
A	12.000	5	0	0	0	5	0	16
Total Utility		5,286	76	44	0	5,318	0	

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).

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	6,472	564	275	(457)	6,304	567	1
0.750	41	0	4	(4)	33	0	2
1.000	211	0	0	(26)	185	9	3
1.500	205	6	0	(14)	197	72	4
2.000	150	12	1	(11)	150	36	5
3.000	74	0	0	(3)	71	18	6
4.000	25	5	2	(2)	26	10	7
6.000	4	0	0	0	4	4	8
Total:	7,182	587	282	(517)	6,970	716	

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	5,406	670	4	1	0	223	6,304	1
0.750	0	32	1	0	0	0	33	2
1.000	10	158	0	1	0	16	185	3
1.500	0	188	0	2	0	7	197	4
2.000	0	118	8	6	0	18	150	5
3.000	0	49	5	6	0	11	71	6
4.000	0	15	5	2	0	4	26	7
6.000	0	3	1	0	0	0	4	8
Total:	5,416	1,233	24	18	0	279	6,970	

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	1,166	55	6	(36)	1,179	2
Total Fire Hydrants	1,166	55	6	(36)	1,179	
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: 1,179
 Number of distribution system valves end of year: 1,878
 Number of distribution valves operated during year: 608

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 604 first full year of Rent to Town of Lawrence for Well #8.

Account 614 amortization of Well #2 plus maintenance of Well #2.

Account 677 prior year had increase in hydrant maintenance.

Account 923 prior year includes payment to consultants for GIS system.

Account 926 per PSC comment vacation and sick leave charged to labor accounts.

Accumulated Provision for Depreciation - Water (Page W-10)

Account 391 depreciation for computers (391.1) is charged through this account.

Account 391 col (i) retirement of computers (391.1) is recorded through this account.

per 2001 review response, \$7,383 moved to a/c 392 accrual from a/c 391.1 accrual, 8/15/02 ele

Water Mains (Page W-17)

Watermain foot adjustments to coincide with our GIS inventory.-

Water Services (Page W-18)

contributed bt TIF

Assessed against property owner according to actual cost. Some of the assessments are deferred until used.

Meters (Page W-19)

Adjustments to take off of meter inventory second meters which are sewer meters.

We are continuing doing an physical inventory of our meters.

Hydrants and Distribution System Valves (Page W-20)

Hydrant adjustments to coincide with GIS inventory.
