



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD

Principal Office: 150 SOUTH BARKER ROAD
BROOKFIELD, WI 53045-3555

For the Year Ended: DECEMBER 31, 1999

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD

Utility Address: 150 SOUTH BARKER ROAD
BROOKFIELD, WI 53045-3555

When was utility organized? 4/5/1988

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ELVIN G ATKINSON

Title: PRESIDENT

Office Address:

150 SOUTH BARKER ROAD
P.O. BOX 1296
BROOKFIELD, WI 53008-1296

Telephone: (262) 798 - 8631

Fax Number: (262) 798 - 8633

E-mail Address:

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

Name: RENEE MESSING

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP.

115 S 84TH STREET SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: rmessing@virchowkrause.com

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: RENEE MESSING

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP.
115 S 84TH STREET SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: rmessing@virchowkrause.com

Date of most recent audit report: 3/22/2000

Period covered by most recent audit: JANUARY 1 THRU DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: ELVIN G ATKINSON

Title: PRESIDENT

Office Address:

150 SOUTH BARKER ROAD
P.O. BOX 1296
BROOKFIELD, WI 53008-1296

Telephone: (262) 798 - 8631

Fax Number: (262) 798 - 8633

E-mail Address:

Name: RICHARD A DIERCKSMIEIER

Title: TREASURER

Office Address:

150 SOUTH BARKER ROAD
P.O. BOX 1296
BROOKFIELD, WI 53008-1296

Telephone: (262) 798 - 8631

Fax Number: (262) 798 - 8633

E-mail Address:

Name: THOMAS COLE

Title: SECRETARY

Office Address:

150 SOUTH BARKER ROAD
P.O. BOX 1296
BROOKFIELD, WI 53045-3555

Telephone: (262) 798 - 8631

Fax Number: (262) 798 - 8633

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

ELVIN G ATKINSON, PRESIDENT
THOMAS COLE, SECRETARY

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?

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

Date of Ordinance: [REDACTED]

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

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

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)	712,639	644,306	1
Operating Expenses:			
Operation and Maintenance Expense (401)	356,616	296,665	2
Depreciation Expense (403)	244,291	230,694	3
Amortization Expense (404)	0	0	4
Taxes (408)	10,178	8,918	5
Total Operating Expenses	611,085	536,277	
Net Operating Income	101,554	108,029	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	101,554	108,029	
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)	122,683	79,277	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	122,683	79,277	
Total Income	224,237	187,306	
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	224,237	187,306	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	226,576	182,013	13
Amortization of Debt Discount and Expense (428)	25,573	25,375	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	45,937	53,449	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	6,918		18
Total Interest Charges	291,168	260,837	
Net Income	(66,931)	(73,531)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(105,534)	(32,003)	19
Balance Transferred from Income (433)	(66,931)	(73,531)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	15,717	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)	(188,182)	(105,534)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	37,772	4
INTEREST ON SPECIAL ASSESSMENTS	84,911	5
Total (Acct. 419):	122,683	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
AMORTIZATION OF WELL REHAB COSTS BETWEEN 1996-1999	15,717	10
Total (Acct. 435)--Debit:	15,717	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	712,639	0	0	0	712,639	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	712,639	0	0	0	712,639	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	14,537,712	13,708,501	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,433,020	1,238,648	2
Net Utility Plant	13,104,692	12,469,853	
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)	1,569,702	1,382,869	6
Special Funds (125)	1,008,360	0	7
Total Other Property and Investments	2,578,062	1,382,869	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(106,673)	(217,820)	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	102,047	98,123	11
Other Accounts Receivable (143)	1,250	4,748	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	17,821	15,467	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	3,094	3,876	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	17,539	(95,606)	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	123,236	119,713	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	73,551	52,393	20
Total Deferred Debits	196,787	172,106	
Total Assets and Other Debits	15,897,080	13,929,222	

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)	(188,182)	(105,534)	23
Total Proprietary Capital	(188,182)	(105,534)	
LONG-TERM DEBT			
Bonds (221)	4,900,000	3,400,000	24
Advances from Municipality (223)	925,774	1,096,358	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	5,825,774	4,496,358	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	91,931	60,175	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	500	500	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	40,887	26,255	32
Other Current and Accrued Liabilities (238)	2,099	1,516	33
Total Current and Accrued Liabilities	135,417	88,446	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	96,977	84,911	36
Total Deferred Credits	96,977	84,911	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	10,027,094	9,365,041	38
Total Liabilities and Other Credits	15,897,080	13,929,222	

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)	14,433,575	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)	104,137				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	14,537,712	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,433,020	0	0	0	9
Total Accumulated Provision	1,433,020	0	0	0	
Net Utility Plant	13,104,692	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	1,238,648				1,238,648	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	244,291				244,291	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	559				559	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	244,850	0	0	0	244,850	13
Debits during year						14
Book cost of plant retired	46,542				46,542	15
Cost of removal	3,936				3,936	16
Other debits (specify):						17
					0	18
Total debits	50,478	0	0	0	50,478	19
Balance End of Year	1,433,020	0	0	0	1,433,020	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	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)				
\$1,600,000 GENERAL OBLIGATION WATER BONDS	2,771	96900	26,324	1
\$3,400,000 GENERAL OBLIGATION WATER BONDS	6,830	96900	61,054	2
ADVANCE FROM MUNICIPALITY	15,972	96900	35,858	3
Total			123,236	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	
NONE	2
Balance end of year	<u><u>0</u></u>

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GENERAL OBLIGATIONS - WATER BONDS	06/01/1996	12/01/2014	4.50%	3,300,000	1
GENERAL OBLIGATIONS - WATER BOND	04/01/1999	10/01/2016	3.75%	1,600,000	2
Total Bonds (Account 221):				4,900,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance for construction	01/01/1994	12/31/2005	4.00%	305,321	1
Utility obligation for District GO debt	04/28/1994	03/01/2005	4.47%	562,725	2
Advance for construction	01/01/1993	12/31/2005	4.00%	57,728	3
Total for Account 223				925,774	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	10,178	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>10,178</u>	
Taxes paid during year:		
County, state and local taxes	9,351	6
Social Security taxes		7
PSC Remainder Assessment	827	8
Other (explain):		
NONE		9
Total payments and other debits	<u>10,178</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
GENERAL OBLIGATION WATER BONDS 1996	15,168	181,638	182,013	14,793	1
GENERAL OBLIGATION WATER BONDS 1999		44,938	28,225	16,713	2
Subtotal	15,168	226,576	210,238	31,506	
Advances from Municipality (223)					
GENERAL OBLIGATION DEBT - UTILITY PORTION	11,087	28,995	30,701	9,381	3
ANNUAL DEBT SERV. & CAPITAL IMPROVEMENTS	0	16,942	16,942	0	4
Subtotal	11,087	45,937	47,643	9,381	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	26,255	272,513	257,881	40,887	

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	9,365,041	0	0	0	0	9,365,041	1
Add credits during year:							
For Services	127,616					127,616	2
For Mains	423,545					423,545	3
Other (specify):							
HYDRANTS	5,153					5,153	4
MAC ASSESSMENTS	105,739					105,739	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	10,027,094	0	0	0	0	10,027,094	
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):		
SPECIAL ASSESSMENTS	1,342,221	2
DUE FROM TOWN OF BROOKFIELD TAX ROLL	227,481	3
Total (Acct. 124):	1,569,702	
Special Funds (125):		
CONSTRUCTION FUND	751,117	4
DEBT SERVICE FUND	257,243	5
Total (Acct. 125):	1,008,360	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	102,047	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	102,047	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
MISCELLANEOUS SERVICE CHARGES	1,250	13
Total (Acct. 143):	1,250	
Receivables from Municipality (145):		
DELINQUENT ITEMS ON TAXROLL	17,821	14
Total (Acct. 145):	17,821	
Prepayments (165):		
INSURANCE	3,094	15
Total (Acct. 165):	3,094	
Extraordinary Property Losses (182):		
NONE		16
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)	
Other Deferred Debits (183):		
REHABILITATION OF WELL #5	73,551	17
Total (Acct. 183):	73,551	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):		0
Other Deferred Credits (253):		
DEFERRED REVENUES - 1999 TAX ROLL INTEREST ON SPECIAL ASSESSMENTS	96,977	19
Total (Acct. 253):	96,977	

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	14,045,957	0	0	0	14,045,957	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,335,834	0	0	0	1,335,834	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	9,696,067	0	0	0	9,696,067	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,014,056	0	0	0	3,014,056	
Net Operating Income	101,554	0	0	0	101,554	8
Net Operating Income as a percent of Average Net Rate Base						
	3.37%	N/A	N/A	N/A	3.37%	

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	(146,858)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(146,858)	
Net Income		
Net Income	(66,931)	5
Percent Return on Proprietary Capital	N/A	

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-18)

A/C 183 OTHER DEFERRED DEBITS THE PSC AUTHORIZED THE AMORTIZATION OF REHABILITATION COSTS ON FEBRUARY 9, 2000.

Important Changes During the Year (Page F-21)

In December 1999, the District filed an application with the PSC to increase water rates. The application requested an increase to cover operation and maintenance expenses and provide a 5% rate of return. This rate of return together with collection of special assessments will be sufficient to finance debt service requirements and normal capital items.

Identification and Ownership - Contacts (Page iv)

October 6, 2000

Mr. Elvin G. Atkinson, President
Town of Brookfield Sanitary District No. 4
150 South Barker Road
Po Box 1296
Brookfield, WI 53008-1296

1999 Analytical Review DWCCA-6390-PJL

Dear Mr. Atkinson:

The Public Service Commission has completed their analytical review of your 1999 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. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\1999 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)	699,925	1
Total Sales of Water	699,925	
Other Operating Revenues		
Forfeited Discounts (470)	4,789	2
Other Water Revenues (474)	7,925	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	12,714	
Total Operating Revenues	712,639	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	205,822	5
General Operating Expenses (680-690)	150,794	6
Total Operation and Maintenance Expenses	356,616	
Other Operating Expenses		
Depreciation Expense (403)	244,291	7
Amortization Expense (404)		8
Taxes (408)	10,178	9
Total Other Operating Expenses	254,469	
Total Operating Expenses	611,085	
NET OPERATING INCOME	101,554	

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	186	1	7,450	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	186	1	7,450	
Metered Sales to General Customers (461)				
Residential	1,463	112,796	246,530	4
Commercial	204	160,035	205,100	5
Industrial	1	37,670	39,717	6
Total Metered Sales to General Customers (461)	1,668	310,501	491,347	
Private Fire Protection Service (462)	118		26,359	7
Public Fire Protection Service (463)	1		170,833	8
Other Sales to Public Authorities (464)	7	2,019	3,936	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,980	312,521	699,925	

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)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	170,833	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)	170,833	
Forfeited Discounts (470):		
Customer late payment charges	4,789	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,789	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	754	7
Other (specify):		
PRIVATE WELL PERMITS	2,730	8
REAL ESTATE STATUS LETTERS AND COPIES	1,277	9
HYDRANT METER CHARGES	889	10
CUSTOMER CHARGES FOR REPAIR SERVICES	1,125	11
HYDRANT METER DEPOSIT FORFEITS	1,150	12
Total Other Water Revenues (474)	7,925	
Amortization of Construction Grants (475):		
NONE		13
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)	72,667	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	57,352	3
Chemicals (630)	9,207	4
Supplies and Expenses (640)	23,306	5
Repairs of Water Plant (650)	41,708	6
Transportation Expenses (660)	1,582	7
Total Plant Operation and Maintenance Expenses	205,822	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	50,071	8
Office Supplies and Expenses (681)	6,682	9
Outside Services Employed (682)	38,780	10
Insurance Expense (684)	12,939	11
Employees Pensions and Benefits (686)	31,932	12
Regulatory Commission Expenses (688)	3,433	13
Miscellaneous General Expenses (689)	6,957	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	150,794	
 Total Operation and Maintenance Expenses	356,616	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		9,351	3
PSC Remainder Assessment		827	4
Other (specify): NONE			5
Total tax expense		<u>10,178</u>	

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)	150,948		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)	168,038		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	259,636		11
Total Source of Supply Plant	578,622	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,248,480		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	334,118	2,000	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,582,598	2,000	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	350,787	1,175	23
Total Water Treatment Plant	350,787	1,175	
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)			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)			150,948	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)			168,038	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			259,636	11
Total Source of Supply Plant	0	0	578,622	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,248,480	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			336,118	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,584,598	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			351,962	23
Total Water Treatment Plant	0	0	351,962	
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 \$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)	848,284		26
Transmission and Distribution Mains (343)	7,572,894	534,663	27
Fire Mains (344)	8,385		28
Services (345)	1,434,529	171,105	29
Meters (346)	164,560	23,029	30
Hydrants (348)	991,492	74,651	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	11,020,144	803,448	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	9,701	2,700	35
Computer Equipment (372.1)	94,206	1,960	36
Transportation Equipment (373)	10,051	9,831	37
Other General Equipment (379)	12,231	663	38
Other Tangible Property (390)	0		39
Total General Plant	126,189	15,154	
Total utility plant in service directly assignable	13,658,340	821,777	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	13,658,340	821,777	

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)			848,284 26
Transmission and Distribution Mains (343)	40,105		8,067,452 27
Fire Mains (344)			8,385 28
Services (345)			1,605,634 29
Meters (346)	467		187,122 30
Hydrants (348)	5,970		1,060,173 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	46,542	0	11,777,050
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			12,401 35
Computer Equipment (372.1)			96,166 36
Transportation Equipment (373)			19,882 37
Other General Equipment (379)			12,894 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	141,343
Total utility plant in service directly assignable	46,542	0	14,433,575
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	46,542	0	14,433,575

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			26,462	26,462	1
February			24,173	24,173	2
March			28,055	28,055	3
April			26,341	26,341	4
May			30,278	30,278	5
June			33,431	33,431	6
July			40,616	40,616	7
August			37,596	37,596	8
September			35,114	35,114	9
October			29,081	29,081	10
November			26,864	26,864	11
December			27,580	27,580	12
Total for year	0	0	365,591	365,591	
Less: Measured or estimated water used in main flushing and water treatment during year				820	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				364,771	16
Less: Water sold				312,521	17
Losses and unaccounted for				52,250	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,561	21
Date of maximum: 7/7/1999					22
Cause of maximum:					23
HOT WEATHER, SPRINKLING					
Minimum gallons pumped by all methods in any one day during reporting year				521	24
Date of minimum: 11/8/1999					25
Total KWH used for pumping for the year				771,207	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
860 PLAUTEAU LANE	1	350	10	432,000	Yes	1
21375 CLARION LANE	2	314	10	604,800	Yes	2
150 SOUTH BARKER ROAD	3	450	15	374,400	Yes	3
160 SOUTH BARKER ROAD	4	370	16	295,200	Yes	4
20800 MARY LYNN DRIVE	5	220	12	468,000	Yes	5
20800 MARY LYNN DRIVE	6	202	6	172,800	Yes	6

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	CLARION	PLATEAU	WELL #3	1
Location	21375 CLARION LANE	860 PLATEAU LANE	150 SOUTH BARKER ROAD	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	BYRON - JACKSON	SIMMONS	AMERICAN TURBINE	5
Year Installed	1999	1995	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	420	300	260	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	G.E.	10
Year Installed	1988	1995	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #6	14
Location	0125 WATER TOWER BLVD.	20800 MARY LYNN DR	20800 MARY LYNN DRIVE	15
Purpose	P	P	P	16
Destination	R	D	D	17
Pump Manufacturer	SIMMONS	SIMMONS	GRAND FOS	18
Year Installed	1992	1996	1996	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	20
Actual Capacity (gpm)	205	325	120	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	FRANKLIN	23
Year Installed	1992	1996	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	40	15	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	TION #2, 21510 BIRDSEYE LN TION #3, 150 S. BARKER RD TION #3, 1505 BARKER ROAD			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1997	1990	1987	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	120	6
Total capacity in gallons	215,000	225,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		CENTRAL FACILITIES	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.)	1.0800		0.7200	12
Is a corrosion control chemical used (yes, no)?	N		N	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)	
P	D	4.000	719	260	0	0	979	1
M	D	6.000	21,994	0	0	0	21,994	2
P	D	6.000	41,120	0	0	0	41,120	3
M	D	8.000	22,724	8,472	1,300	0	29,896	4
P	D	8.000	68,071	0	0	0	68,071	5
P	D	10.000	7,536	8	0	0	7,544	6
P	D	12.000	59,017	3,868	0	0	62,885	7
Total Within Municipality			221,181	12,608	1,300	0	232,489	
Total Utility			221,181	12,608	1,300	0	232,489	

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)	
M	0.750	156	0	0	0	156		1
M	1.000	1,222	103	0	0	1,325	150	2
M	1.250	34	0	0	0	34	1	3
M	1.500	54	0	0	0	54	2	4
M	2.000	56	0	0	0	56	1	5
M	4.000	23	3	0	0	26		6
M	6.000	30	1	0	0	31	1	7
M	8.000	12	0	0	0	12		8
Total Utility		1,587	107	0	0	1,694	155	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	171	0	0	(4)	167	3	1
0.750	1,247	290	5	9	1,541	54	2
1.000	73	1	1	4	77	13	3
1.500	51	2	0	0	53	9	4
2.000	29	0	0	0	29	3	5
3.000	10	0	0	0	10	4	6
4.000	1	0	0	2	3	0	7
6.000	8	0	0	2	10	1	8
8.000	1	0	0	0	1	0	9
Total:	1,591	293	6	13	1,891	87	

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	145	1	0	0	0	21	167	1
0.750	1,377	76	0	1	0	87	1,541	2
1.000	9	61	0	1	0	6	77	3
1.500	0	44	0	4	0	5	53	4
2.000	1	23	0	0	0	5	29	5
3.000	0	3	1	1	0	5	10	6
4.000	0	0	0	0	0	3	3	7
6.000	0	0	0	0	0	10	10	8
8.000	0	0	0	0	0	1	1	9
Total:	1,532	208	1	7	0	143	1,891	

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	501	23	3		521	2
Total Fire Hydrants	501	23	3	0	521	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	466
Number of distribution system valves end of year:	907
Number of distribution valves operated during year:	226

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

460 UNMETERED SALES - RESIDENTIAL REPRESENTS STANDBY CHARGES, NO GALLONS SOLD

Water Operation & Maintenance Expenses (Page W-05)

Account 650 Repairs of water plant
Increase in this account is primarily a result of amortization of well rehab expenses. The amortization was approved by the PSC 2/9/00.

Account 600 Salaries and wages
Account 686 Pension and benefits
Payroll is allocated to District functions based on actual work performed. In 1999, the District hired an additional employee. The bulk of this persons work is water related.

Account 682 Outside services
This account increased as a result of legal fees related to assessments levied and other matters.

Account 688 Regulatory commission expense
Expenses in this account relate to the District's application to increase water rates in December, 1999.

Water Utility Plant in Service (Page W-08)

Account 325
New pump purchased, old pump kept for backup purposes.

Account 332
Chemical monitor

Account 372
Copier

Account 372.1
Computer system upgrade for y2k compliance

Account 373
Dodge van

Account 390
Contained breathing apparatus

Water Mains (Page W-15)

WATER MAINS ADDED BY THE DISTRICT DURING 1999 WERE FINANCED FROM CONSTRUCTION FUNDS ON HAND. THE DISTRICT LEVIED FRONT FOOT ASSESSMENTS ON THESE PROJECTS BASED ON ACTUAL COST.

Water Services (Page W-16)

SERVICES WERE ADDED AS PART OF DISTRICT FINANCED PROJECTS (CONSTRUCTION FUNDS ON HAND) AND FROM DEVELOPER CONTRIBUTIONS.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-17)

THE WATER UTILITY PERFORMED A DETAILED RECONCILIATION AND REVIEW OF ITS METER RECORDS DURING 1999. THE ADJUSTMENTS REPORTED ARE A RESULT OF THAT REVIEW.

Hydrants and Distribution System Valves (Page W-18)

BASED ON THE NUMBER OF HYDRANTS AND DISTRIBUTION VALVES OPERATED DURING THE YEAR LESS THAN 50% WERE TESTED, THIS WAS DUE TO LACK OF MANPOWER IN 1999.
