



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, 1998

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:** (414) 798 - 8631

**Fax Number:** (414) 798 - 8633

**E-mail Address:**

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

**Name:** RENEE MESSING CPA

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

210800 SWENSON DRIVE, SUITE 200  
P.O. BOX 867  
WAUKESHA, WI 53187-0867

**Telephone:** (414) 798 - 8900

**Fax Number:** (414) 798 - 8977

**E-mail Address:** rmessing@virchowkrause.com

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

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

**Name:** RENEE MESSING CPA

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

20800 SWENSON DR., SUITE 200  
P.O. BOX 867  
WAUKESHA, WI 53187-0867

**Telephone:** (414) 798 - 8900

**Fax Number:** (414) 798 - 8977

**E-mail Address:** rmessing@virchowkrause.com

**Date of most recent audit report:** 3/10/1999

**Period covered by most recent audit:** DECEMBER 31, 1998

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** ELVIN G ATKINSON

**Title:** PRESIDENT

**Office Address:**

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

**Telephone:** (414) 798 - 8631

**Fax Number:** (414) 798 - 8633

**E-mail Address:**

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**Name:** RICHARD A DIERCKSMIEIER

**Title:** TREASURER

**Office Address:**

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

**Telephone:** (414) 798 - 8631

**Fax Number:** (414) 798 - 8633

**E-mail Address:**

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**Name:** THOMAS COLE

**Title:** SECRETARY

**Office Address:**

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

**Telephone:** (414) 798 - 8631

**Fax Number:** (414) 798 - 8633

**E-mail Address:**

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**Name of utility commission/committee:**

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

- ELVIN G ATKINSON, PRESIDENT
  - THOMAS COLE, SECRETARY
  - RICHARD A DIERCKSMIEIER, TREASURER
- 

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	644,306	596,364	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	296,665	264,499	2
Depreciation Expense (403)	230,694	211,653	3
Amortization Expense (404)	0	0	4
Taxes (408)	8,918	8,413	5
<b>Total Operating Expenses</b>	<b>536,277</b>	<b>484,565</b>	
<b>Net Operating Income</b>	<b>108,029</b>	<b>111,799</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>108,029</b>	<b>111,799</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	79,277	61,424	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>79,277</b>	<b>61,424</b>	
<b>Total Income</b>	<b>187,306</b>	<b>173,223</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>187,306</b>	<b>173,223</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	182,013	182,013	13
Amortization of Debt Discount and Expense (428)	25,375	27,950	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	53,449	60,784	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	133,978	18
<b>Total Interest Charges</b>	<b>260,837</b>	<b>136,769</b>	
<b>Net Income</b>	<b>(73,531)</b>	<b>36,454</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(32,003)	(68,457)	19
Balance Transferred from Income (433)	(73,531)	36,454	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(105,534)</b>	<b>(32,003)</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest Income	79,277	4
<b>Total (Acct. 419):</b>	<b>79,277</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### 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	644,306	0	0	0	<b>644,306</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>644,306</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>644,306</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	13,708,501	12,564,787	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,238,648	1,015,274	<b>2</b>
<b>Net Utility Plant</b>	<b>12,469,853</b>	<b>11,549,513</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	1,382,869	1,233,410	<b>6</b>
Special Funds (125)	0	257,493	<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,382,869</b>	<b>1,490,903</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(217,820)	(93,089)	<b>8</b>
Temporary Cash Investments (132)	0	42,968	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	98,123	89,989	<b>11</b>
Other Accounts Receivable (143)	4,748	5,276	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	15,467	64,741	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	3,876	3,072	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>(95,606)</b>	<b>112,957</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	119,713	145,089	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	52,393	52,392	<b>20</b>
<b>Total Deferred Debits</b>	<b>172,106</b>	<b>197,481</b>	
<b>Total Assets and Other Debits</b>	<b>13,929,222</b>	<b>13,350,854</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	<b>21</b>
Appropriated Earned Surplus (215)		0	<b>22</b>
Unappropriated Earned Surplus (216)	(105,534)	(32,003)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>(105,534)</b>	<b>(32,003)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,400,000	3,400,000	<b>24</b>
Advances from Municipality (223)	1,096,358	1,266,942	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>4,496,358</b>	<b>4,666,942</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	60,175	30,910	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	500	1,000	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	26,255	27,906	<b>32</b>
Other Current and Accrued Liabilities (238)	1,516	0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>88,446</b>	<b>59,816</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)		0	<b>35</b>
Other Deferred Credits (253)	84,911	108,863	<b>36</b>
<b>Total Deferred Credits</b>	<b>84,911</b>	<b>108,863</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	9,365,041	8,547,236	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>13,929,222</b>	<b>13,350,854</b>	

## NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	13,658,340	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)	50,161				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>13,708,501</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,238,648	0	0	0	9
<b>Total Accumulated Provision</b>	<b>1,238,648</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>12,469,853</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,015,274				<b>1,015,274</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	230,694				<b>230,694</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	585				<b>585</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>231,279</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>231,279</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	7,905				<b>7,905</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>7,905</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,905</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,238,648</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,238,648</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</b>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
\$3,400,000 GENERAL OBLIGATION WATER BONDS	6,830	96900	67,884	1
ADVANCE FROM MUNICIPALITY	18,545	96900	51,829	2
<b>Total</b>			<b>119,713</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Changes during year (explain):</b>	
NONE	2
<b>Balance end of year</b>	<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	5.12%	3,400,000	1
<b>Total Bonds (Account 221):</b>				<b>3,400,000</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
Advance for construction	01/01/1994	12/31/2005	4.00%	67,349	<b>1</b>
Utility obligation for District GO debt	04/28/1994	03/01/2005	4.47%	672,801	<b>2</b>
Advance for construction	01/01/1993	12/31/2005	4.00%	356,208	<b>3</b>
<b>Total for Account 223</b>				<b><u>1,096,358</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	8,918	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>8,918</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	8,155	6
Social Security taxes	763	7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>8,918</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
GENERAL OBLIGATION WATER BONDS	15,168	182,013	182,013	15,168	1
<b>Subtotal</b>	<b>15,168</b>	<b>182,013</b>	<b>182,013</b>	<b>15,168</b>	
<b>Advances from Municipality (223)</b>					
GENERAL OBLIGATION DEBT - UTILITY PORTION	12,738	34,086	35,737	11,087	2
ANNUAL DEBT SERV. & CAPITAL IMPROVEMENTS	0	19,363	19,363	0	3
<b>Subtotal</b>	<b>12,738</b>	<b>53,449</b>	<b>55,100</b>	<b>11,087</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>27,906</b>	<b>235,462</b>	<b>237,113</b>	<b>26,255</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	8,547,236	0	0	0	0	<b>8,547,236</b>	1
<b>Add credits during year:</b>							
For Services	126,800					<b>126,800</b>	2
For Mains	658,670					<b>658,670</b>	3
<b>Other (specify):</b>							
For Hydrants	32,335					<b>32,335</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>9,365,041</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,365,041</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Special assessments	1,207,300	2
Due from Town of Brookfield Tax Roll	175,569	3
<b>Total (Acct. 124):</b>	<b>1,382,869</b>	
<b>Special Funds (125):</b>		
NONE		4
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	98,123	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>98,123</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
Miscellaneous service charges	4,748	12
<b>Total (Acct. 143):</b>	<b>4,748</b>	
<b>Receivables from Municipality (145):</b>		
Delinquent items on taxroll	14,786	13
Balance due on 1998 fire protection	681	14
<b>Total (Acct. 145):</b>	<b>15,467</b>	
<b>Prepayments (165):</b>		
Insurance	3,876	15
<b>Total (Acct. 165):</b>	<b>3,876</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
Rehabilitation of Well #5	52,393	17
<b>Total (Acct. 183):</b>	<b>52,393</b>	
<b>Payables to Municipality (233):</b>		
NONE		18
<b>Total (Acct. 233):</b>		<b>0</b>
<b>Other Deferred Credits (253):</b>		
Deferred revenues - 1998 tax roll interest on special assessments	84,911	19
<b>Total (Acct. 253):</b>	<b>84,911</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	13,085,356	0	0	0	<b>13,085,356</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,126,961	0	0	0	<b>1,126,961</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	8,956,138	0	0	0	<b>8,956,138</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,002,257</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,002,257</b>	
Net Operating Income	108,029	0	0	0	<b>108,029</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>3.60%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.60%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(68,768)	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>(68,768)</b>	
<b>Net Income</b>		
Net Income	(73,531)	5
 <b>Percent Return on Proprietary Capital</b>	 <b>N/A</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## FINANCIAL SECTION FOOTNOTES

### Identification and Ownership (Page iv)

Response received 12/01/99

Item 1: Amount is recorded in Account 314 on utility books. Was a typo in report.

Item 2: In 1997 Bruce M. recommended \$13,273 be capitalized and the remainder be amortized over a short period. In 1999, the \$13,273 will be capitalized and the remainder expensed.

ele

July 20, 1999

Mr. Elvin G. Atkinson, President  
Town of Brookfield Sanitary District  
150 South Barker Road  
P.O. Box 1296  
Brookfield, WI 53008-1296

1998 Analytical Review DWCCA-6390-ELE

Dear Mr. Atkinson:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted amounts reported in Account 315, Infiltration Galleries and Tunnels, Water Plant in Service schedule, pages W-8 and W-9. This amount is more appropriately reported in Account 314, Wells and Springs. Please confirm you will adjust your books accordingly.

2. During our review, we noted \$52,393 reported in Account 183, Balance Sheet End of Year Account Balances, page F-18. This amount has remained unchanged since 1996. What are your plans with respect to this amount? Please note that PSC approval is necessary to amortize this cost to the expense accounts.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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## FINANCIAL SECTION FOOTNOTES

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

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## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	631,704	1
<b>Total Sales of Water</b>	<b>631,704</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	4,730	2
Other Water Revenues (474)	7,872	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>12,602</b>	
<b>Total Operating Revenues</b>	<b>644,306</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	167,153	5
General Operating Expenses (680-690)	129,512	6
<b>Total Operation and Maintenance Expenses</b>	<b>296,665</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	230,694	7
Amortization Expense (404)		8
Taxes (408)	8,918	9
<b>Total Other Operating Expenses</b>	<b>239,612</b>	
<b>Total Operating Expenses</b>	<b>536,277</b>	
<b>NET OPERATING INCOME</b>	<b>108,029</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	122	1	12,496	1
Commercial	1	784	815	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>123</b>	<b>785</b>	<b>13,311</b>	
Metered Sales to General Customers (461)				
Residential	1,225	94,016	206,938	4
Commercial	194	152,540	195,862	5
Industrial	1	20,951	22,329	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,420</b>	<b>267,507</b>	<b>425,129</b>	
Private Fire Protection Service (462)	111		25,276	7
Public Fire Protection Service (463)	1		163,882	8
Other Sales to Public Authorities (464)	7	2,182	4,106	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,662</b>	<b>270,474</b>	<b>631,704</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	163,882	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>163,882</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,730	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,730</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	827	7
<b>Other (specify):</b>		
Private well permits	1,590	8
Real estate status letters and copies	1,651	9
Hydrant meter charges	1,500	10
Customer charges for repair services	2,304	11
<b>Total Other Water Revenues (474)</b>	<b>7,872</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	55,226	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	54,474	3
Chemicals (630)	9,344	4
Supplies and Expenses (640)	16,119	5
Repairs of Water Plant (650)	31,104	6
Transportation Expenses (660)	886	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>167,153</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	50,473	8
Office Supplies and Expenses (681)	6,143	9
Outside Services Employed (682)	33,819	10
Insurance Expense (684)	11,576	11
Employees Pensions and Benefits (686)	21,816	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	5,685	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>129,512</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>296,665</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		8,155	3
PSC Remainder Assessment		763	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>8,918</b>	

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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)			9
Supply Mains (316)	0		10
Other Water Source Plant (317)	226,962	32,674	11
<b>Total Source of Supply Plant</b>	<b>545,948</b>	<b>32,674</b>	
<b>PUMPING PLANT</b>			
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		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,582,598</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	350,787		23
<b>Total Water Treatment Plant</b>	<b>350,787</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>578,622</b>	
<b>PUMPING PLANT</b>				
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	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,582,598</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			350,787	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>350,787</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	850,284		<b>26</b>
Transmission and Distribution Mains (343)	6,760,431	812,463	<b>27</b>
Fire Mains (344)	8,385		<b>28</b>
Services (345)	1,272,778	161,751	<b>29</b>
Meters (346)	152,372	12,335	<b>30</b>
Hydrants (348)	863,825	127,667	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>9,908,075</b>	<b>1,114,216</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	8,794	907	<b>35</b>
Computer Equipment (372.1)	98,889	1,075	<b>36</b>
Transportation Equipment (373)	10,051		<b>37</b>
Other General Equipment (379)	7,231	5,000	<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>124,965</b>	<b>6,982</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,512,373</b>	<b>1,153,872</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>12,512,373</b>	<b>1,153,872</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	2,000		848,284 26
Transmission and Distribution Mains (343)			7,572,894 27
Fire Mains (344)			8,385 28
Services (345)			1,434,529 29
Meters (346)	147		164,560 30
Hydrants (348)			991,492 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>2,147</b>	<b>0</b>	<b>11,020,144</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			9,701 35
Computer Equipment (372.1)	5,758		94,206 36
Transportation Equipment (373)			10,051 37
Other General Equipment (379)			12,231 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>5,758</b>	<b>0</b>	<b>126,189</b>
<b>Total utility plant in service directly assignable</b>	<b>7,905</b>	<b>0</b>	<b>13,658,340</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>7,905</b>	<b>0</b>	<b>13,658,340</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			25,769	<b>25,769</b>	1
February			23,163	<b>23,163</b>	2
March			25,961	<b>25,961</b>	3
April			24,459	<b>24,459</b>	4
May			28,503	<b>28,503</b>	5
June			30,852	<b>30,852</b>	6
July			37,702	<b>37,702</b>	7
August			32,293	<b>32,293</b>	8
September			29,993	<b>29,993</b>	9
October			26,942	<b>26,942</b>	10
November			25,684	<b>25,684</b>	11
December			26,527	<b>26,527</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>337,848</b>	<b>337,848</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				3,410	13
Less: Other utility use				2,798	14
Other utility use explanation:					15
Sewer cleaning - 90; Main Breaks/Leaks - 2,484; Fire dept use - 224					
Water pumped into distribution system				<b>331,640</b>	16
Less: Water sold				270,474	17
Losses and unaccounted for				<b>61,166</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>18%</b>	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				1,503,000	21
Date of maximum: 7/29/1998					22
Cause of maximum:					23
Hot weather, sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year				697,000	24
Date of minimum: 12/25/1998					25
Total KWH used for pumping for the year				718,524	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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

## 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	1988	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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
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
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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	168	551	0	0	719	1
M	D	6.000	21,994	0	0	0	21,994	2
P	D	6.000	29,125	11,995	0	0	41,120	3
M	D	8.000	22,724	0	0	0	22,724	4
P	D	8.000	60,166	7,905	0	0	68,071	5
P	D	10.000	7,536	0	0	0	7,536	6
P	D	12.000	57,969	1,048	0	0	59,017	7
<b>Total Within Municipality</b>			<b>199,682</b>	<b>21,499</b>	<b>0</b>	<b>0</b>	<b>221,181</b>	
<b>Total Utility</b>			<b>199,682</b>	<b>21,499</b>	<b>0</b>	<b>0</b>	<b>221,181</b>	

### 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	1,107	115	0	0	1,222	213	2
M	1.250	33	1	0	0	34	22	3
M	1.500	50	4	0	0	54	2	4
M	2.000	56	0	0	0	56	2	5
M	4.000	23	0	0	0	23		6
M	6.000	29	1	0	0	30	3	7
M	8.000	11	1	0	0	12		8
<b>Total Utility</b>		<b>1,465</b>	<b>122</b>	<b>0</b>	<b>0</b>	<b>1,587</b>	<b>242</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	170	0	0	1	171	4	1
0.750	1,113	133	2	3	1,247	27	2
1.000	72	1	0	0	73	14	3
1.500	48	2	0	1	51	8	4
2.000	28	1	0	0	29	2	5
3.000	9	1	0	0	10	0	6
4.000	1	0	0	0	1	0	7
6.000	8	0	0	0	8	0	8
8.000	1	0	0	0	1	0	9
<b>Total:</b>	<b>1,450</b>	<b>138</b>	<b>2</b>	<b>5</b>	<b>1,591</b>	<b>55</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	149	1	0	0	0	21	171	1
0.750	1,154	66	0	1	0	26	1,247	2
1.000	9	60	0	1	0	3	73	3
1.500	0	44	0	4	0	3	51	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	1	1	7
6.000	0	0	0	0	0	8	8	8
8.000	0	0	0	0	0	1	1	9
<b>Total:</b>	<b>1,313</b>	<b>197</b>	<b>1</b>	<b>7</b>	<b>0</b>	<b>73</b>	<b>1,591</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	448	53			501	2
<b>Total Fire Hydrants</b>	<b>448</b>	<b>53</b>	<b>0</b>	<b>0</b>	<b>501</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

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

Number of hydrants operated during year:	484
Number of distribution system valves end of year:	882
Number of distribution valves operated during year:	190

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## WATER OPERATING SECTION FOOTNOTES

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

460 Unmetered sales - residential represents standby charges, no gallons sold

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

Acct 650 - Repairs

During 1998, the Utility expended approximately \$6700 for cleaning and rehabilitation of the pressure tank at well 5 and approximately \$8200 for the pneumatic tank at well 2.

Acct 680 - Admin and general salaries

The District allocates the administrative office salaries based on actual time worked on various activities. During 1998 more time was spent on water related issues, primarily resulting from construction and expansion of the water system and special assessments levied in connection with the projects.

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

A/C #317 Additions for the year of 32,674 are due to Well #1 and Well #2 pumping modifications.

Amount moved from account 315 to 314 per utility, 12/6/99 etc

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### Water Mains (Page W-15)

Water mains added by the District during 1998 were financed from construction funds on hand. The District levied front foot assessments on these projects based on actual cost. In addition, mains were added from developer contributions.

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### Water Services (Page W-16)

Services were added as part of District financed projects (construction funds on hand) and from developer additions.

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### Meters (Page W-17)

The water utility performed a detailed reconciliation and review of its meter records during 1998. The adjustments reported are a result of that review.

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### 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 1998.

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