



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BROOKLYN WATER UTILITYPrincipal Office: 102 NORTH RUTLAND AVENUE
BROOKLYN, WI 53521For 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: BROOKLYN WATER UTILITY
Utility Address: 102 NORTH RUTLAND AVENUE
BROOKLYN, WI 53521

When was utility organized? 1/1/1952
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LINDA A STACE
Title: CLERK TREASURER

Office Address:
102 NORTH RUTLAND AVENUE
BROOKLYN, WI 53521

Telephone: (608) 455 - 4201
Fax Number: (608) 455 - 1385

E-mail Address:

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

Name: MR THOMAS EDWARD UNKE CPA
Title: MANAGER

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622 EXT 294
Fax Number: (608) 249 - 8532

E-mail Address: tunke@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: VIRCHOW, KRAUSE AND COMPANY, LLP
Title:

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622
Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 12/31/1998

Period covered by most recent audit: For the year ended December 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT ANDERSON

Title: PUBLIC WORKS DIRECTOR

Office Address:

102 NORTH RUTLAND AVENUE
MADISON, WI 53521

Telephone: (608) 455 - 1842

Fax Number: (608) 455 - 1385

E-mail Address:

Name of utility commission/committee: Village Board of Brooklyn

Names of members of utility commission/committee:

- MR THOMAS DEHLINGER, BOARD MEMBER
 - MR PAUL DOUGLAS, BOARD MEMBER
 - MRS SUSAN MCCARUM, BOARD MEMBER
 - MRS HELEN MCCORD, BOARD MEMBER
 - MR MARTIN PILGER, BOARD MEMBER
 - MR THOMAS RIFFLE, BOARD MEMBER
 - MR JERRY SLITER, VILLAGE BOARD PRESIDENT
-

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

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)	156,258	116,598	1
Operating Expenses:			
Operation and Maintenance Expense (401)	65,273	55,688	2
Depreciation Expense (403)	19,222	14,919	3
Amortization Expense (404)	0	0	4
Taxes (408)	22,182	16,685	5
Total Operating Expenses	106,677	87,292	
Net Operating Income	49,581	29,306	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	49,581	29,306	
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)	2,815	11,736	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	2,815	11,736	
Total Income	52,396	41,042	
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	52,396	41,042	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	24,418	28,775	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	24,418	28,775	
Net Income	27,978	12,267	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	19,755	7,548	19
Balance Transferred from Income (433)	27,978	12,267	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0	60	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)	47,733	19,755	

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):		
INVESTMENT INCOME	2,815	4
Total (Acct. 419):	2,815	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	156,258	0	0	0	156,258	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	156,258	0	0	0	156,258	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,088,438	1,008,604	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	151,288	136,269	2
Net Utility Plant	937,150	872,335	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	332	7
Total Other Property and Investments	0	332	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	33,129	84,354	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,230	8,911	11
Other Accounts Receivable (143)	2,735	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	128,460	59,822	14
Materials and Supplies (150)	990	990	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	174,544	154,077	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,111,694	1,026,744	

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)	107,427	107,427	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	47,733	19,755	23
Total Proprietary Capital	155,160	127,182	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	455,179	494,519	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	455,179	494,519	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,690	19,873	28
Payables to Municipality (233)	53,601	33,676	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,242	8,470	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	61,533	62,019	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	439,822	343,024	38
Total Liabilities and Other Credits	1,111,694	1,026,744	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,088,438	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,088,438	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	151,288	0	0	0	9
Total Accumulated Provision	151,288	0	0	0	
Net Utility Plant	937,150	0	0	0	

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)	
Balance first of year	136,269				136,269	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,222				19,222	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	622				622	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	19,844	0	0	0	19,844	13
Debits during year						14
Book cost of plant retired	4,825				4,825	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,825	0	0	0	4,825	19
Balance End of Year	151,288	0	0	0	151,288	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):	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	990	990 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	990	990

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	107,427	1
Changes during year (explain):		2
Balance end of year	<u><u>107,427</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)
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NONE

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)					
96 GO	01/01/1996	01/01/2002	5.60%	360,000	1
GO 96	01/01/1996	01/01/2006	5.10%	7,300	2
93 GO	01/01/1993	01/01/2002	4.65%	87,879	3
Total for Account 223				455,179	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	22,182	2
Charged electric department expense		3
Charged sewer department expense	298	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>22,480</u>	
Taxes paid during year:		
County, state and local taxes	19,925	6
Social Security taxes	2,378	7
PSC Remainder Assessment	177	8
Other (explain):		
NONE		9
Total payments and other debits	<u>22,480</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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
93 GO	1,875	4,273	4,932	1,216	2
96 GO	6,595	19,711	21,280	5,026	3
96 ADVANCE		434	434	0	4
Subtotal	8,470	24,418	26,646	6,242	
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	8,470	24,418	26,646	6,242	

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	343,024	0	0	0	0	343,024	1
Add credits during year:							
For Services	15,370					15,370	2
For Mains	63,676					63,676	3
Other (specify):							
CDBG Grant Monies	17,752					17,752	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	439,822	0	0	0	0	439,822	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	177,500					177,500	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,230	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	9,230	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
RECEIVABLE FROM CDBG	2,735	11
Total (Acct. 143):	2,735	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION AND OTHER INTERFUNDS	128,460	12
Total (Acct. 145):	128,460	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
VARIOUS CHARGES	53,601	16
Total (Acct. 233):	53,601	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Add Average:							
Utility Plant in Service	1,048,521	0	0	0	1,048,521	1	
Materials and Supplies	990	0	0	0	990	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	143,778	0	0	0	143,778	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	391,423	0	0	0	391,423	6	
Other (specify):						0	7
NONE					0	7	
Average Net Rate Base	514,310	0	0	0	514,310		
Net Operating Income	49,581	0	0	0	49,581	8	
Net Operating Income as a percent of Average Net Rate Base	9.64%	N/A	N/A	N/A	9.64%		

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	107,427	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	33,744	3
Other (Specify):		4
Total Average Proprietary Capital	141,171	
Net Income		
Net Income	27,978	5
Percent Return on Proprietary Capital	19.82%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

The utility took ownership of a developer added addition in 1998.

4. Estimated changes in revenues due to rate changes.

1998 was the first full year of the Step II rates placed into effect related to the utility's water tower construction.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

August 12, 1999

Ms. Linda A. Stace, Clerk Treasurer
Brooklyn Water Utility
102 North Rutland Avenue
Brooklyn, WI 53521-9504

1998 Analytical Review DWCCA-770-PJL

Dear Ms. Stace:

The Public Service Commission has completed their analytical review of your 1998 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. With the exception of the following paragraph, we found no items in our review. You may consider our review closed. Thank you for your efforts in preparing your 1998 annual report.

Your 1998 annual report was filed after the due date of April 1, 1999. Wis. Stat. § 196.07(1) require annual reports to be filed on or before April 1st. If a utility fails to file an annual report by the due date, the Commission may prepare the report from the utility records charging the utility all expenses in preparing the report, plus a penalty equal to 50% of the amount of the expenses. Please implement timetables for closing of your 1999 financial records and completion of the financial audit to enable timely filing of 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:tlk:w:\compl\analytical review letters\Aug 12 1999 rev letters L.doc

cc: Mr. Jerry Sliter, Village Board President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	154,811	1
Total Sales of Water	154,811	
Other Operating Revenues		
Forfeited Discounts (470)	510	2
Other Water Revenues (474)	937	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,447	
Total Operating Revenues	156,258	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	41,927	5
General Operating Expenses (680-690)	23,346	6
Total Operation and Maintenance Expenses	65,273	
Other Operating Expenses		
Depreciation Expense (403)	19,222	7
Amortization Expense (404)		8
Taxes (408)	22,182	9
Total Other Operating Expenses	41,404	
Total Operating Expenses	106,677	
NET OPERATING INCOME	49,581	

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)	66,473	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)	66,473	
Forfeited Discounts (470):		
Customer late payment charges	510	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	510	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	937	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	937	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	24,657	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,628	3
Chemicals (630)	1,924	4
Supplies and Expenses (640)	5,894	5
Repairs of Water Plant (650)	5,824	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	41,927	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,438	8
Office Supplies and Expenses (681)	1,165	9
Outside Services Employed (682)	3,966	10
Insurance Expense (684)	443	11
Employees Pensions and Benefits (686)	10,518	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	816	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	23,346	
Total Operation and Maintenance Expenses	65,273	

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		19,925	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		298	2
Net property tax equivalent		19,627	
Social Security		2,378	3
PSC Remainder Assessment		177	4
Other (specify): NONE			5
Total tax expense		22,182	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.231637				3
County tax rate	mills		6.225086				4
Local tax rate	mills		7.505958				5
School tax rate	mills		15.969224				6
Voc. school tax rate	mills		1.714226				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.646131				10
Less: state credit	mills		2.741422				11
Net tax rate	mills		28.904709				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.505958				14
Combined School Tax Rate	mills		17.683450				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.189408				17
Total Tax Rate	mills		31.646131				18
Ratio of Local and School Tax to Total	dec.		0.795971				19
Total tax net of state credit	mills		28.904709				20
Net Local and School Tax Rate	mills		23.007315				21
Utility Plant, Jan. 1	\$	1,008,604	1,008,604				22
Materials & Supplies	\$	990	990				23
Subtotal	\$	1,009,594	1,009,594				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,009,594	1,009,594				26
Assessment Ratio	dec.		0.857800				27
Assessed Value	\$	866,030	866,030				28
Net Local & School Rate	mills		23.007315				29
Tax Equiv. Computed for Current Year	\$	19,925	19,925				30
Tax Equivalent per 1994 PSC Report	\$	12,964					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	19,925					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	15,259		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)	83,449	1,589	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	98,708	1,589	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	114,458		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	35,081		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,410		20
Total Pumping Plant	150,949	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,072		23
Total Water Treatment Plant	3,072	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	18,173		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)			15,259	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)	3,200		81,838	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	3,200	0	97,097	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			114,458	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			35,081	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,410	20
Total Pumping Plant	0	0	150,949	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,072	23
Total Water Treatment Plant	0	0	3,072	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			18,173	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)	386,842		26
Transmission and Distribution Mains (343)	229,173	56,690	27
Fire Mains (344)	0		28
Services (345)	55,960	15,370	29
Meters (346)	30,169	2,044	30
Hydrants (348)	29,370	8,128	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	749,687	82,232	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	4,395		36
Transportation Equipment (373)	1,793	2,999	37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	6,188	2,999	
Total utility plant in service directly assignable	1,008,604	86,820	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,008,604	86,820	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)		(2,161)	384,681 26
Transmission and Distribution Mains (343)			285,863 27
Fire Mains (344)			0 28
Services (345)			71,330 29
Meters (346)	125		32,088 30
Hydrants (348)	1,500		35,998 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,625	(2,161)	828,133
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			4,395 36
Transportation Equipment (373)			4,792 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	9,187
Total utility plant in service directly assignable	4,825	(2,161)	1,088,438
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	4,825	(2,161)	1,088,438

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			1,671	1,671	1
February			1,564	1,564	2
March			1,546	1,546	3
April			1,571	1,571	4
May			1,669	1,669	5
June			1,714	1,714	6
July			1,908	1,908	7
August			1,957	1,957	8
September			1,802	1,802	9
October			1,726	1,726	10
November			1,815	1,815	11
December			1,733	1,733	12
Total for year	0	0	20,676	20,676	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				20,676	16
Less: Water sold				17,778	17
Losses and unaccounted for				2,898	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				187	21
Date of maximum: 11/4/1998					22
Cause of maximum:					23
Flushed development					
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 1/1/1998					25
Total KWH used for pumping for the year				66,214	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)	
205 RAILROAD	1	616	6	20,000	Yes	1
235 HOTEL STREET	2	640	6	36,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	STANDBY WELL # 1	1
Location	205 RAILROAD	235 HOTEL STREET	205 RAILROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	FAIRBANKS	CONTINENTAL	5
Year Installed	1949	1987	1949	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	270	470	270	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	NEWMAN	CONTINENTAL	9
Year Installed	1949	1987	1949	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	30	50	60	12

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1996		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	133		6
Total capacity in gallons	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.8000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		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)	
M	D	6.000	23,164	0	0	0	23,164	1
M	D	8.000	60	0	0	0	60	2
M	D	10.000	2,210	1,757	0	0	3,967	3
Total Within Municipality			25,434	1,757	0	0	27,191	
Total Utility			25,434	1,757	0	0	27,191	

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	308	0	0	0	308		1
M	1.000	24	34	0	0	58		2
M	1.500	6	0	0	0	6		3
M	3.000	1	0	0	0	1		4
Total Utility		339	34	0	0	373	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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	340	14	9	0	345	35	1
1.000	1	0	0	0	1	0	2
1.500	2	0	0	0	2	1	3
3.000	1	0	0	0	1	1	4
Total:	344	14	9	0	349	37	

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	318	16	1	4	0	6	345	1
1.000	0	0	0	1	0	0	1	2
1.500	0	1	0	1	0	0	2	3
3.000	0	0	0	1	0	0	1	4
Total:	318	17	1	7	0	6	349	

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	39	9	1		47	2
Total Fire Hydrants	39	9	1	0	47	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	47
Number of distribution system valves end of year:	77
Number of distribution valves operated during year:	44

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

The negative charge in the adjustment column represents a retainage reduction on a final pay request from 1997.

Pumping and Purchased Water Statistics (Page W-10)

The utility had several days of zero pumpage throughout the year.

Water Mains (Page W-15)

All mains were added from developers in 1999.

Water Services (Page W-16)

All water services were added by developers in 1999.
