



3014 (02-09-04)

ANNUAL REPORT

OF

Name: DARBOY JOINT SANITARY DISTRICT NO. 1

Principal Office: N398 CTH "N"
APPLETON, WI 54915

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.

SIGNATURE PAGE

I MARY WEYENBERG of
(Person responsible for accounts)

Darboy Joint Sanitary District No. 1, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/31/1999
(Date)

BUSINESS MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DARBOY JOINT SANITARY DISTRICT NO. 1

Utility Address: N398 CTH "N"
APPLETON, WI 54915

When was utility organized? 12/31/1985

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS MARY L WEYENBERG

Title: BUSINESS MANAGER

Office Address: DARBOY SANITARY DISTRICT
N398 CTH "N"
APPLETON, WI 54915

Telephone: (920) 788 - 6048

Fax Number: (920) 788 - 6130

E-mail Address:

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

Name: MR MICHAEL J KAWULA

Title:

Office Address: MICHAEL J KAWULA, CPA
121 PARKWAY DRIVE
COMBINED LOCKS, WI 54113

Telephone: (950) 766 - 1334

Fax Number:

E-mail Address: Makawula@aol.com

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

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 4/29/1986

Period covered by most recent audit: Year Ended 12/31/95

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR PATRICK HENNESSEY

Title: OPERATOR

Office Address: DARBOY SANITARY DISTRICT
N398 CTH "N"
APPLETON, WI 54915

Telephone: (920) 788 - 6048

Fax Number: (920) 788 - 6130

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR MAURICE BROCKMAN, SECRETARY

MR JAMES SALM, PRESIDENT

MR GEORGE SCHMIDT, VICE-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: [REDACTED]

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

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

Firm Name: NONE

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)	400,995	371,399	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	212,153	173,933	2
Depreciation Expense (403)	139,297	135,298	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,242	715	5
Total Operating Expenses	352,692	309,946	
Net Operating Income	48,303	61,453	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	48,303	61,453	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	2,057	3,616	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	2,057	3,616	
Total Income	50,360	65,069	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	50,360	65,069	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	29,755	39,219	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	29,755	39,219	
Net Income	20,605	25,850	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	446,382	420,532	20
Balance Transferred from Income (433)	20,605	25,850	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	466,987	446,382	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Special Assessments	2,057	5
Total (Acct. 419):	2,057	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & 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	400,995	0	0	0	400,995	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	400,995	0	0	0	400,995	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	73,390		73,390	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	73,390	0	73,390	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,302,205	7,795,182	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	575,709	432,062	2
Net Utility Plant	7,726,496	7,363,120	
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)	109,048	125,873	6
Special Funds (125)	0	0	7
Total Other Property and Investments	109,048	125,873	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	0	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,375	20,124	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	25,028	20,902	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	30,403	41,026	
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	7,865,947	7,530,019	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	466,987	446,382	23
Total Proprietary Capital	466,987	446,382	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	528,516	724,072	26
Total Long-Term Debt	528,516	724,072	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	0	0	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	21,983	29,539	32
Other Current and Accrued Liabilities (238)	626,264	604,703	33
Total Current and Accrued Liabilities	648,247	634,242	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	6,222,197	5,725,323	41
Total Liabilities and Other Credits	7,865,947	7,530,019	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	8,299,054	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	3,151				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	8,302,205	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	575,709	0	0	0	10
Total Accumulated Provision	575,709	0	0	0	
Net Utility Plant	7,726,496	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	432,062				432,062	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	139,297				139,297	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,120				5,120	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	30				30	10
Other credits (specify):						11
					0	12
Total credits	144,447	0	0	0	144,447	13
Debits during year						14
Book cost of plant retired	800				800	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	800	0	0	0	800	19
Balance End of Year	575,709	0	0	0	575,709	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.80%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
None				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	2
Balance end of year	0

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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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)	
Other Long-Term Debt (224)					
State Trust Fund #1705369.9002	04/05/1995	03/15/2000	4.75%	72,626	1
State Trust Fund #1705369.9003	06/08/1995	03/15/2000	4.75%	92,305	2
State Trust Fund #1705369.9004	04/03/1996	03/15/2006	5.75%	266,184	3
State Trust Fund #1705369.9001	02/01/1995	03/15/1999	4.75%	97,401	4
Total for Account 224				528,516	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,242	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>1,242</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	756	7
PSC Remainder Assessment	486	8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,242</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)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
STATE TRUST FUND #1705369.9001	7,159	5,547	9,043	3,663	3
STATE TRUST FUND #1705369.9002	4,004	3,785	5,058	2,731	4
STATE TRUST FUND #1705369.9003	5,091	4,810	6,429	3,472	5
STATE TRUST FUND #1705369.9004	13,285	15,613	16,781	12,117	6
Subtotal	29,539	29,755	37,311	21,983	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	29,539	29,755	37,311	21,983	

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	5,725,323	0	0	0	0	5,725,323	1
Add credits during year:							
For Services	131,670					131,670	2
For Mains	322,304					322,304	3
Other (specify):							
Hydrants	42,900					42,900	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	6,222,197	0	0	0	0	6,222,197	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments	109,048	2
Total (Acct. 124):	109,048	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,375	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	5,375	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Public Fire Protection	25,028	12
Total (Acct. 145):	25,028	
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)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
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	8,047,118	0	0	0	8,047,118	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0 3
Less Average:						
Reserve for Depreciation	503,885	0	0	0	503,885	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,973,760	0	0	0	5,973,760	6
Other (specify):						0 7
Average Net Rate Base	1,569,473	0	0	0	1,569,473	
Net Operating Income	48,303	0	0	0	48,303	8
Net Operating Income as a percent of Average Net Rate Base	3.08%	N/A	N/A	N/A	3.08%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	456,684	3
Other (Specify):		4
Total Average Proprietary Capital	456,684	
Net Income		
Net Income	20,605	5
Percent Return on Proprietary Capital	4.51%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

Decrease in Customer Accounts Receivable is due to the timing of the December billing.

Identification and Ownership (Page iv)

June 9, 1999

Mrs. Mary L. Weyenberg, Business Manager
Darboy Joint Sanitary District
N398 County Road N
Appleton, WI 54915-9477

1998 Analytical Review DWCCA-1545-PJL

Dear Mrs. Weyenberg:

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. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 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\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	393,169	1
Total Sales of Water	393,169	
Other Operating Revenues		
Forfeited Discounts (470)	318	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,508	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,826	
Total Operating Revenues	400,995	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	11,219	8
Pumping Expenses (620-625)	50,693	9
Water Treatment Expenses (630-635)	67,923	10
Transmission and Distribution Expenses (640-655)	18,117	11
Customer Accounts Expenses (901-904)	9,979	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	54,222	14
Total Operation and Maintenance Expenses	212,153	
Other Operating Expenses		
Depreciation Expense (403)	139,297	15
Amortization Expense (404-407)		16
Taxes (408)	1,242	17
Total Other Operating Expenses	140,539	
Total Operating Expenses	352,692	
NET OPERATING INCOME	48,303	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,224	135,573	311,921	4
Commercial	70	17,834	25,743	5
Industrial				6
Total Metered Sales to General Customers (461)	2,294	153,407	337,664	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		53,619	8
Other Sales to Public Authorities (464)	6	959	1,886	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,302	154,366	393,169	

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)	1
None	None			1
Total		<u>0</u>	<u>0</u>	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	53,619	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)	53,619	
Forfeited Discounts (470):		
Customer late payment charges	318	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	318	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,071	10
Other (specify):		
Inspection Fees	2,645	11
Miscellaneous (permits, labels, etc.)	792	12
Total Other Water Revenues (474)	7,508	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	11,219	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	11,219	
 PUMPING EXPENSES		
Operation Labor (620)	11,219	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	38,575	7
Operation Supplies and Expenses (623)	525	8
Maintenance of Pumping Plant (625)	374	9
Total Pumping Expenses	50,693	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	11,219	10
Chemicals (631)	45,906	11
Operation Supplies and Expenses (632)	2,717	12
Maintenance of Water Treatment Plant (635)	8,081	13
Total Water Treatment Expenses	67,923	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	11,219	14
Operation Supplies and Expenses (641)	90	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	5,934	17
Maintenance of Services (652)		18
Maintenance of Meters (653)	874	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	18,117	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	9,979	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	9,979	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	18,534	27
Office Supplies and Expenses (921)	7,888	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,215	30
Property Insurance (924)	6,150	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	11,685	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,683	35
Transportation Expenses (933)	1,731	36
Maintenance of General Plant (935)	336	37
Total Administrative and General Expenses	54,222	
 Total Operation and Maintenance Expenses	 212,153	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		756	3
PSC Remainder Assessment		486	4
Other (specify): NONE			5
Total tax expense		1,242	

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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	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)	23,974		4
Structures and Improvements (311)	52,117		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	358,356		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	434,447	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	471,842		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	131,676	7,400	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	603,518	7,400	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	139,520		22
Water Treatment Equipment (332)	0	1,545	23
Total Water Treatment Plant	139,520	1,545	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			23,974 4
Structures and Improvements (311)			52,117 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			358,356 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	434,447
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			471,842 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			139,076 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	610,918
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			139,520 22
Water Treatment Equipment (332)			1,545 23
Total Water Treatment Plant	0	0	141,065
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,021,623		26
Transmission and Distribution Mains (343)	4,219,794	297,242	27
Fire Mains (344)	0		28
Services (345)	682,298	131,670	29
Meters (346)	159,615	22,915	30
Hydrants (348)	440,332	42,900	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,523,662	494,727	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	44,325		34
Office Furniture and Equipment (391)	5,605	1,000	35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	10,961		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	25,529		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	7,615		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	94,035	1,000	
Total utility plant in service directly assignable	7,795,182	504,672	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,795,182	504,672	

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)			1,021,623 26
Transmission and Distribution Mains (343)			4,517,036 27
Fire Mains (344)			0 28
Services (345)			813,968 29
Meters (346)	800		181,730 30
Hydrants (348)			483,232 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	800	0	7,017,589
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			44,325 34
Office Furniture and Equipment (391)			6,605 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			10,961 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			25,529 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			7,615 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	95,035
Total utility plant in service directly assignable	800	0	8,299,054
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	800	0	8,299,054

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			12,963	12,963	1
February			12,144	12,144	2
March			12,911	12,911	3
April			13,621	13,621	4
May			19,158	19,158	5
June			17,889	17,889	6
July			22,827	22,827	7
August			19,356	19,356	8
September			18,128	18,128	9
October			15,052	15,052	10
November			13,853	13,853	11
December			14,347	14,347	12
Total for year	0	0	192,249	192,249	
Less: Measured or estimated water used in main flushing and water treatment during year				11,491	13
Less: Other utility use				66	14
Other utility use explanation:					15
Fire Department Use					
Water pumped into distribution system				180,692	16
Less: Water sold				154,366	17
Losses and unaccounted for				26,326	18
Percent unaccounted for to the nearest whole percent (%)				15%	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				1,089	21
Date of maximum: 7/30/1998					22
Cause of maximum:					23
Many new lawns due to growth of community					
Minimum gallons pumped by all methods in any one day during reporting year				256	24
Date of minimum: 1/29/1998					25
Total KWH used for pumping for the year				538,120	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)	
WELL - N398 CTH "N"	1	535	10	0	Yes	1
WELL - N398 CTH "N"	2	575	10	200,000	Yes	2
WELL - N325 PINECREST	3	535	12	300,000	Yes	3

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	NO. 1	NO. 2	NO. 3	1
Location	N398 CTH "N"	N398 CTH "N"	N325 PINECREST	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1984	1990	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	222	550	680	8
Pump Motor or Standby Engine Mfr	GE	US MOTOR	GE	10
Year Installed	1984	1990	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				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	RESERVOIR NO. 1	TOWER NO. 1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1995	1996	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	165	6
Total capacity in gallons	500,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9790	1.1520	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	55	0	0	0	55	1
P	D	6.000	79,184	1,209	0	0	80,393	2
P	D	8.000	125,088	17,870	0	0	142,958	3
P	D	10.000	7,278	0	0	0	7,278	4
P	D	12.000	2,997	0	0	0	2,997	5
Total Within Municipality			214,602	19,079	0	0	233,681	
Total Utility			214,602	19,079	0	0	233,681	

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	1.000	2,163	210	0	0	2,373		1
M	1.500	3	0	0	0	3		2
P	1.500	4	0	0	0	4		3
M	2.000	3	0	0	0	3		4
P	3.000	1	0	0	0	1		5
Total Utility		2,174	210	0	0	2,384	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	2,071	192	10	0	2,253	125	1
0.750	9	5	0	0	14	0	2
1.000	12	0	0	0	12	0	3
1.500	13	1	0	0	14	0	4
2.000	3	1	0	0	4	0	5
3.000	2	1	0	0	3	0	6
Total:	2,110	200	10	0	2,300	125	

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	2,209	41	0	3	0	0	2,253	1
0.750	14	0	0	0	0	0	14	2
1.000	1	10	0	1	0	0	12	3
1.500	0	14	0	0	0	0	14	4
2.000	0	3	0	1	0	0	4	5
3.000	0	2	0	1	0	0	3	6
Total:	2,224	70	0	6	0	0	2,300	

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	426	39			465	2
Total Fire Hydrants	426	39	0	0	465	
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: 465

Number of distribution system valves end of year:

Number of distribution valves operated during year: 390

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #622 - Fuel or Power purchased for pumping - Due to the increase in customers, power consumption has increased. The district is currently working with consultants to remedy on-peak power consumption.

Account #631 - Chemicals - Due to the increase in water consumption, more chemicals were purchased in 1998. In addition, the district has increased the volume of chemicals used for treatment.

Account #635 - Maintenance of Water Treatment Plant - Maintenance performed to update the electrical components of the treatment plant.

Account #653 - Maintenance of Meters - Meter parts connected with installation of new meters was properly capitalized in 1998. In prior years these items were expensed.

Account #920 - Administrative and General Salaries - Increase due to additional office staff and administrative functions of the district.

Sources of Water Supply - Ground Waters (Page W-11)

Well #1 currently is on standby

Water Mains (Page W-15)

Main additions were financed by borrowing from the unregulated sewer utility and/or by special assessments levied upon the properties involved based on actual construction cost and feet of frontage.

Deferred assessments are charged interest at 2% over the bonding rate.

Due to the significant increase in development of the surrounding area, main additions in 1998 were paid by the developers.

Water Services (Page W-16)

Special Assessments are levied upon the properties involved based on actual construction costs and feet of frontage.

Due to the significant development of the surrounding area, 1998 service additions were contributed by the developer.
