



3014 (02-09-04)

ANNUAL REPORT

OF

Name: DARLINGTON WATER UTILITYPrincipal Office: 627 MAIN STREET
P.O. BOX 207
DARLINGTON, WI 53530For 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: DARLINGTON WATER UTILITY

Utility Address: 627 MAIN STREET
P.O. BOX 207
DARLINGTON, WI 53530

When was utility organized? 1/1/1993

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR PHILLIP A. RISSEUW
Title: CITY CLERK-TREASURER

Office Address:

627 MAIN STREET
P.O. BOX 207
DARLINGTON, WI 53530

Telephone: (608) 776 - 4970

Fax Number: (608) 776 - 4974

E-mail Address:

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

Name: MR TERRENCE T DRONE CPA
Title: ACCOUNTANT

Office Address: JOHNSON BLOCK & CO., INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

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: JOHNSON BLOCK & CO., INC.
Title:

Office Address: JOHNSON BLOCK & CO., INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

Date of most recent audit report: 5/7/1998

Period covered by most recent audit: 1/1/97 to 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT E. SIEGENTHALER

Title: MAYOR

Office Address:

627 MAIN STREET
P.O. BOX 207
DARLINGTON, WI 53530

Telephone: (608) 776 - 4970

Fax Number: (608) 776 - 4974

E-mail Address:

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

- MR JAMES BURKE
 - MR TONY FINK
 - MR DAVID GOUGH
 - MS TERRI LEE
 - MR ROBERT MONSON
 - MR RALPH WHALEN
-

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 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)	406,789	408,603	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	120,566	102,343	2
Depreciation Expense (403)	70,262	69,215	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	73,635	71,180	5
Total Operating Expenses	264,463	242,738	
Net Operating Income	142,326	165,865	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	142,326	165,865	
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)	31,963	16,065	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	31,963	16,065	
Total Income	174,289	181,930	
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	174,289	181,930	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	85,375	88,582	14
Amortization of Debt Discount and Expense (428)	1,160	646	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	302	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	86,535	89,530	
Net Income	87,754	92,400	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	852,793	760,393	20
Balance Transferred from Income (433)	87,754	92,400	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)	940,547	852,793	

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):		
Interest on Investments	31,963	5
Total (Acct. 419):	31,963	
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	406,789	0	0	0	406,789	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	406,789	0	0	0	406,789	

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	39,602		39,602	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	8,688		8,688	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	48,290	0	48,290	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,655,577	3,557,331	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	365,236	339,492	2
Net Utility Plant	3,290,341	3,217,839	
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)	181,755	180,512	5
Other Investments (124)	0	529	6
Special Funds (125)	543,464	544,200	7
Total Other Property and Investments	725,219	725,241	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	9,126	19,363	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	76,520	76,037	11
Other Accounts Receivable (143)	95	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,097	5,111	14
Materials and Supplies (150)	9,102	9,667	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	97,940	110,178	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,185	5,345	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	31,131	42,438	20
Total Deferred Debits	35,316	47,783	
Total Assets and Other Debits	4,148,816	4,101,041	

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)	244,114	244,114	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	940,547	852,793	23
Total Proprietary Capital	1,184,661	1,096,907	
LONG-TERM DEBT			
Bonds (221)	1,610,900	1,666,026	24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	1,610,900	1,666,026	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	12,839	1,856	28
Payables to Municipality (233)	568	148	29
Customer Deposits (235)			30
Taxes Accrued (236)	70,107	68,367	31
Interest Accrued (237)	28,190	29,113	32
Other Current and Accrued Liabilities (238)	1,690	1,756	33
Total Current and Accrued Liabilities	113,394	101,240	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	67,784	66,541	36
Total Deferred Credits	67,784	66,541	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,172,077	1,170,327	41
Total Liabilities and Other Credits	4,148,816	4,101,041	

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)	3,655,577	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,655,577	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	365,236	0	0	0	10
Total Accumulated Provision	365,236	0	0	0	
Net Utility Plant	3,290,341	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	339,492				339,492	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	70,262				70,262	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,382				1,382	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	291				291	10
Other credits (specify):						11
					0	12
Total credits	71,935	0	0	0	71,935	13
Debits during year						14
Book cost of plant retired	43,381				43,381	15
Cost of removal	2,810				2,810	16
Other debits (specify):						17
					0	18
Total debits	46,191	0	0	0	46,191	19
Balance End of Year	365,236	0	0	0	365,236	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	9,102	9,667
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	9,102	9,667

**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)				
1993 Mortgage Revenue Bonds	991	428	0	1
1995 Mortgage Revenue Bonds	169	428	4,185	2
Total			<u><u>4,185</u></u>	
Unamortized premium on debt (251)				
NONE				3
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	244,114	1
Changes during year (explain):		2
Balance end of year	<u><u>244,114</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)	
1995 Mortgage Revenue Bonds-RECDS	11/28/1995	09/01/2035	5.25%	1,610,900	1
Total Bonds (Account 221):				1,610,900	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	68,367	1
Accruals:		
Charged water department expense	73,635	2
Charged electric department expense		3
Charged sewer department expense	671	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>74,306</u>	
Taxes paid during year:		
County, state and local taxes	68,367	6
Social Security taxes	3,706	7
PSC Remainder Assessment	493	8
Other (explain):		
NONE		9
Total payments and other debits	<u>72,566</u>	
Balance end of year	<u><u>70,107</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)					
1993 MRB	695	348	1,043	0	1
1995 MRB	28,418	85,027	85,255	28,190	2
Subtotal	29,113	85,375	86,298	28,190	
Advances from Municipality (223)					
1996 Advance	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	29,113	85,375	86,298	28,190	

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	1,170,327	0	0	0	0	1,170,327	1
Add credits during year:							
For Services	1,750					1,750	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,172,077	0	0	0	0	1,172,077	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,025,866					1,025,866	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):		
Due from TIF #3	181,755	1
Total (Acct. 123):	181,755	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Surplus Fund	118,844	3
Rural Development-Reserve Fund	124,417	4
Depreciation Fund	50,203	5
Debt Repayment Fund	250,000	6
Total (Acct. 125):	543,464	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	76,520	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	76,520	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
Miscellaneous	95	14
Total (Acct. 143):	95	
Receivables from Municipality (145):		
1998 Items on Tax Roll	1,063	15
Sewer Share of Meter Related Costs	2,034	16
Total (Acct. 145):	3,097	
Prepayments (165):		
NONE		17
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):		0
Other Deferred Debits (183):		
Well # 2 Building Rehab	29,737	19
Well # 3 Painting	1,394	20
Total (Acct. 183):	31,131	
Payables to Municipality (233):		
Due to General-Miscellaneous	568	21
Total (Acct. 233):	568	
Other Deferred Credits (253):		
Other Deferred Credits-TIF #3	67,784	22
Total (Acct. 253):	67,784	

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	3,606,454	0	0	0	3,606,454	1
Materials and Supplies	9,384	0	0	0	9,384	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	352,364	0	0	0	352,364	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,171,202	0	0	0	1,171,202	6
Other (specify):					0	7
Average Net Rate Base	2,092,272	0	0	0	2,092,272	
Net Operating Income	142,326	0	0	0	142,326	8
Net Operating Income as a percent of Average Net Rate Base	6.80%	N/A	N/A	N/A	6.80%	

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	244,114	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	896,670	3
Other (Specify):		4
Total Average Proprietary Capital	1,140,784	
Net Income		
Net Income	87,754	5
Percent Return on Proprietary Capital	7.69%	

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

Income Statement (Page F-01)

See Accountant's Compilation Report.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council
City of Darlington
Darlington, Wisconsin 53530

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Darlington Water Utility as of December 31, 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the City of Darlington and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

June 16, 1999

Mr. Phillip A. Risseuw, City Clerk Treasurer
Darlington Municipal Water And Sewer Utility
627 Main Street
P.O. Box 207
Darlington, WI 53530-0207

1998 Analytical Review DWCCA-1560-PJL

Dear Mr. Risseuw:

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.

1. Our records indicate that the \$1,150 reported in Account 311 on page W-8

FINANCIAL SECTION FOOTNOTES

should actually be in Account 310. Please adjust your books accordingly.

2. Our records that the year the utility was organized on the Identification and Ownership page should be 1885. Please adjust your books accordingly.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. 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\1998 analytical review letters\june 16 1999 rev letters L
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cc: Mr. James Burke

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	402,596	1
Total Sales of Water	402,596	
Other Operating Revenues		
Forfeited Discounts (470)	1,644	2
Miscellaneous Service Revenues (471)	310	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,239	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,193	
Total Operating Revenues	406,789	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	76	8
Pumping Expenses (620-625)	42,415	9
Water Treatment Expenses (630-635)	2,569	10
Transmission and Distribution Expenses (640-655)	25,547	11
Customer Accounts Expenses (901-904)	8,917	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	41,042	14
Total Operation and Maintenance Expenses	120,566	
Other Operating Expenses		
Depreciation Expense (403)	70,262	15
Amortization Expense (404-407)		16
Taxes (408)	73,635	17
Total Other Operating Expenses	143,897	
Total Operating Expenses	264,463	
NET OPERATING INCOME	142,326	

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	4	192	719	1
Commercial	1	48	169	2
Industrial				3
Total Unmetered Sales to General Customers (460)	5	240	888	
Metered Sales to General Customers (461)				
Residential	938	39,817	145,733	4
Commercial	137	12,040	36,013	5
Industrial	9	6,358	12,095	6
Total Metered Sales to General Customers (461)	1,084	58,215	193,841	
Private Fire Protection Service (462)	6		7,183	7
Public Fire Protection Service (463)	1		179,274	8
Other Sales to Public Authorities (464)	25	9,935	21,410	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,121	68,390	402,596	

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)	179,274	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)	179,274	
Forfeited Discounts (470):		
Customer late payment charges	1,644	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,644	
Miscellaneous Service Revenues (471):		
Miscellaneous	310	7
Total Miscellaneous Service Revenues (471)	310	
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	2,180	10
Other (specify):		
Misc.	59	11
Total Other Water Revenues (474)	2,239	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 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)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	76	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	76	
 PUMPING EXPENSES		
Operation Labor (620)	6,831	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	22,151	7
Operation Supplies and Expenses (623)	8	8
Maintenance of Pumping Plant (625)	13,425	9
Total Pumping Expenses	42,415	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	2,177	11
Operation Supplies and Expenses (632)	141	12
Maintenance of Water Treatment Plant (635)	251	13
Total Water Treatment Expenses	2,569	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	6,374	14
Operation Supplies and Expenses (641)	352	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	7,322	17
Maintenance of Services (652)	1,876	18
Maintenance of Meters (653)	9,623	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	25,547	

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)	704	22
Accounting and Collecting Labor (902)	7,400	23
Supplies and Expenses (903)	813	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	8,917	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	1,593	27
Office Supplies and Expenses (921)	973	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	3,088	30
Property Insurance (924)	3,285	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	30,214	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	692	35
Transportation Expenses (933)	1,197	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	41,042	
 Total Operation and Maintenance Expenses	 120,566	

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		70,107	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		671	2
Net property tax equivalent		69,436	
Social Security		3,706	3
PSC Remainder Assessment		493	4
Other (specify): NONE			5
Total tax expense		73,635	

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			Lafayette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212909				3
County tax rate	mills		9.669998				4
Local tax rate	mills		8.404302				5
School tax rate	mills		12.165093				6
Voc. school tax rate	mills		1.823684				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.275986				10
Less: state credit	mills		2.011952				11
Net tax rate	mills		30.264034				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.404302				14
Combined School Tax Rate	mills		13.988777				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.393079				17
Total Tax Rate	mills		32.275986				18
Ratio of Local and School Tax to Total	dec.		0.693800				19
Total tax net of state credit	mills		30.264034				20
Net Local and School Tax Rate	mills		20.997187				21
Utility Plant, Jan. 1	\$	3,557,331	3,557,331				22
Materials & Supplies	\$	9,667	9,667				23
Subtotal	\$	3,566,998	3,566,998				24
Less: Plant Outside Limits	\$	12,522	12,522				25
Taxable Assets	\$	3,554,476	3,554,476				26
Assessment Ratio	dec.		0.939347				27
Assessed Value	\$	3,338,886	3,338,886				28
Net Local & School Rate	mills		20.997187				29
Tax Equiv. Computed for Current Year	\$	70,107	70,107				30
Tax Equivalent per 1994 PSC Report	\$	36,263					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	70,107					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 \$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)	1,150		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	46,446		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	47,596	0	
PUMPING PLANT			
Land and Land Rights (320)	5,524		12
Structures and Improvements (321)	21,021		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	444,253		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	470,798	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,419		23
Total Water Treatment Plant	5,419	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	17,609		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)			1,150	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)			46,446	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	47,596	
PUMPING PLANT				
Land and Land Rights (320)			5,524	12
Structures and Improvements (321)			21,021	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			444,253	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	470,798	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,419	23
Total Water Treatment Plant	0	0	5,419	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			17,609	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)	856,227		26
Transmission and Distribution Mains (343)	1,746,792	106,113	27
Fire Mains (344)	0		28
Services (345)	177,328	24,819	29
Meters (346)	68,116	3,875	30
Hydrants (348)	141,151	5,817	31
Other Transmission and Distribution Plant (349)	626		32
Total Transmission and Distribution Plant	3,007,849	140,624	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,805		35
Computer Equipment (391.1)	8,106	1,003	36
Transportation Equipment (392)	7,900		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	5,858		44
Other Tangible Property (399)	0		45
Total General Plant	25,669	1,003	
Total utility plant in service directly assignable	3,557,331	141,627	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,557,331	141,627	

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)			856,227 26
Transmission and Distribution Mains (343)	36,731		1,816,174 27
Fire Mains (344)			0 28
Services (345)	2,024		200,123 29
Meters (346)	1,929		70,062 30
Hydrants (348)	2,697		144,271 31
Other Transmission and Distribution Plant (349)			626 32
Total Transmission and Distribution Plant	43,381	0	3,105,092
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			3,805 35
Computer Equipment (391.1)			9,109 36
Transportation Equipment (392)			7,900 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			5,858 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	26,672
Total utility plant in service directly assignable	43,381	0	3,655,577
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	43,381	0	3,655,577

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			7,552	7,552	1
February			8,361	8,361	2
March			10,554	10,554	3
April			11,786	11,786	4
May			11,231	11,231	5
June			12,297	12,297	6
July			11,075	11,075	7
August			12,865	12,865	8
September			11,208	11,208	9
October			10,355	10,355	10
November			11,188	11,188	11
December			11,520	11,520	12
Total for year	0	0	129,992	129,992	
Less: Measured or estimated water used in main flushing and water treatment during year				5,825	13
Less: Other utility use				29,400	14
Other utility use explanation:					15
Water Tower/Reservoir overflow, 3 major leaks					
Water pumped into distribution system				94,767	16
Less: Water sold				68,390	17
Losses and unaccounted for				26,377	18
Percent unaccounted for to the nearest whole percent (%)				28%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Utility is attempting to locate leaks and repair.					
Maximum gallons pumped by all methods in any one day during reporting year				704	21
Date of maximum: 7/17/1998					22
Cause of maximum:					23
Major leak and well # 2 lost power, emptied and had to be refilled.					
Minimum gallons pumped by all methods in any one day during reporting year				195	24
Date of minimum: 1/9/1998					25
Total KWH used for pumping for the year				303,107	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	#2	807	14	600,000	Yes	1
WELL	#3	875	14	600,000	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	#2	#3		1
Location	#2	#3		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	AMERICAN	FAIRBANKS		5
Year Installed	1995	1995		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	530		8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC		10
Year Installed	1995	1995		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	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	#2	#3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1994	1994		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	110	110		6
Total capacity in gallons	300,000	300,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7920	0.7920		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	Y	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	0.750	1,418	0	0	0	1,418	1	
M	D	1.000	1,537	0	0	0	1,537	2	
M	D	1.250	500	0	0	0	500	3	
M	D	2.000	3,075	0	0	0	3,075	4	
P	D	2.000	205	0	0	0	205	5	
M	D	3.000	405	0	0	0	405	6	
M	D	4.000	18,748	0	0	0	18,748	7	
M	D	6.000	24,112	36	36	0	24,112	8	
P	D	6.000	500	0	0	0	500	9	
M	D	8.000	27,883	2,140	2,140	0	27,883	10	
M	D	10.000	2,288	0	0	0	2,288	11	
M	D	12.000	427	0	0	0	427	12	
P	D	12.000	9,987	0	0	0	9,987	13	
Total Within Municipality			91,085	2,176	2,176	0	91,085		
M	D	6.000	200	0	0	0	200	14	
M	D	8.000	7,600	0	0	0	7,600	15	
P	D	12.000	4,614	0	0	0	4,614	16	
Total Outside of Municipality			12,414	0	0	0	12,414		
Total Utility			103,499	2,176	2,176	0	103,499		

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	839	0	0	0	839		1
L	0.750	48	0	0	0	48		2
M	1.000	208	13	13	0	208	7	3
M	1.250	8	0	0	0	8	2	4
M	1.500	7	0	0	0	7	1	5
M	2.000	11	0	0	0	11		6
M	3.000	2	0	0	0	2		7
M	4.000	10	0	0	0	10		8
M	6.000	2	0	0	0	2		9
M	8.000	4	0	0	0	4		10
Total Utility		1,139	13	13	0	1,139	10	

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)	
0.500	1,067	42	39	0	1,070	144	1
0.750	29	10	2	0	37	6	2
1.000	15	2	0	0	17	8	3
1.250	2	0	0	0	2	1	4
1.500	10	1	0	0	11	1	5
2.000	15	0	0	0	15	6	6
3.000	6	0	0	0	6	2	7
4.000	5	0	0	0	5	5	8
Total:	1,149	55	41	0	1,163	173	

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)	
0.500	929	96	0	9	0	36	1,070	1
0.750	9	17	0	2	0	9	37	2
1.000	0	11	3	2	0	1	17	3
1.250	0	1	0	1	0	0	2	4
1.500	0	7	1	1	0	2	11	5
2.000	0	3	5	4	0	3	15	6
3.000	0	2	0	1	0	3	6	7
4.000	0	0	0	5	0	0	5	8
Total:	938	137	9	25	0	54	1,163	

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	17				17	1
Within Municipality	140	3	3		140	2
Total Fire Hydrants	157	3	3	0	157	
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:	130
Number of distribution system valves end of year:	216
Number of distribution valves operated during year:	216

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

See Accountant's Compilation Report.

Water Operation & Maintenance Expenses (Page W-05)

Increase in Employee Pensions and Benefits (928) is due to a change in the allocation of pension and benefit expenses. The water utility is paying a larger portion of these expenses than in the past.

Water Mains (Page W-15)

The water utility paid to replace 2,176 feet of main in 1998. The mains were replaced as part of a watermain improvement project on Harriet and Cornelia streets.

Water Services (Page W-16)

In 1998, 5 customers were charged for connecting to city water. It costs \$350 for a 3/4" or 1" copper water service. Larger sized services are billed at actual cost.

The water utility also paid to replace a number of services as part of a watermain improvement project.
