



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BIRON MUNICIPAL WATER UTILITYPrincipal Office: 451 KAHOUN ROAD
WISCONSIN RAPIDS, WI 54494For 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: BIRON MUNICIPAL WATER UTILITY

Utility Address: 451 KAHOUN ROAD
WISCONSIN RAPIDS, WI 54494

When was utility organized? 1/1/1974

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TARI HEINECK
Title: VILLAGE CLERK

Office Address:
451 KAHOUN ROAD
WISCONSIN RAPIDS, WI 54494

Telephone: (715) 423 - 6545

Fax Number: (715) 423 - 6582

E-mail Address:

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

Name: JEFFREY L COHEN
Title: OWNER

Office Address: COHEN & ASSOCIATES
P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: cohen@coredcs.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:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DALE VANDERHEI

Title: WATER SUPERINTENDENT

Office Address:

451 KAHOUN ROAD
WISCONSIN RAPIDS, WI 54494

Telephone: (715) 423 - 6545

Fax Number: (715) 423 - 6582

E-mail Address:

Name of utility commission/committee: WATER UTILITY COMMISSION

Names of members of utility commission/committee:

JON EVENSON
EMIL HERRMAN, CHAIRMAN
DAVID SLUCAS

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:

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)	342,423	326,916	1
Operating Expenses:			
Operation and Maintenance Expense (401)	104,784	81,487	2
Depreciation Expense (403)	56,467	37,627	3
Amortization Expense (404)	0	0	4
Taxes (408)	49,677	46,980	5
Total Operating Expenses	210,928	166,094	
Net Operating Income	131,495	160,822	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	131,495	160,822	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,700	1,220	9
Miscellaneous Nonoperating Income (421)	1,200	0	10
Total Other Income	3,900	1,220	
Total Income	135,395	162,042	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	135,395	162,042	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	302	605	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	60,379	115,506	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	60,681	116,111	
Net Income	74,714	45,931	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	158,882	112,951	19
Balance Transferred from Income (433)	74,714	45,931	20
Miscellaneous Credits to Surplus (434)	95,704	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	329,300	158,882	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	2,700	4
Total (Acct. 419):	2,700	
Miscellaneous Nonoperating Income (421):		
RENT	1,200	5
Total (Acct. 421):	1,200	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
VILLAGE FORGAVE 1997 TAX EQUIVALENT	46,764	8
VILLAGE FORGAVE 1998 TAX EQUIVALENT	48,940	9
Total (Acct. 434):	95,704	
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 and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	342,423	0	0	0	342,423	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	342,423	0	0	0	342,423	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,306,386	3,173,943	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	327,820	332,944	2
Net Utility Plant	2,978,566	2,840,999	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	95,416	72,095	7
Total Other Property and Investments	95,416	72,095	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	63,654	50,463	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	84,574	89,115	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,016	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	149,244	139,578	
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	3,223,226	3,052,672	

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)	837,092	690,461	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	329,300	158,882	23
Total Proprietary Capital	1,166,392	849,343	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	1,889,669	1,983,349	25
Other long-Term Debt (224)	0	6,050	26
Total Long-Term Debt	1,889,669	1,989,399	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	0	46,765	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	0	46,765	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	167,165	167,165	38
Total Liabilities and Other Credits	3,223,226	3,052,672	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	3,174,239	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	132,147				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,306,386	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	327,820	0	0	0	9
Total Accumulated Provision	327,820	0	0	0	
Net Utility Plant	2,978,566	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	332,944				332,944	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	56,467				56,467	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	56,467	0	0	0	56,467	13
Debits during year						14
Book cost of plant retired	57,391				57,391	15
Cost of removal	4,200				4,200	16
Other debits (specify):						17
					0	18
Total debits	61,591	0	0	0	61,591	19
Balance End of Year	327,820	0	0	0	327,820	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	690,461	1
Changes during year (explain):		
1998 ADDITIONAL CONSTRUCTION PAID BY MUNICIPALITY	146,631	2
Balance end of year	837,092	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
BOND ANTICIPATON NOTES VILLAGE	04/23/1996	10/01/2000	5.60%	1,053,393	1
VILLAGE ADVANCE LOOP LINE	02/15/1995	08/01/2004	6.00%	14,006	2
GO NOTES VILLAGE	07/18/1995	08/01/2005	5.85%	822,270	3
Total for Account 223				1,889,669	
Other Long-Term Debt (224)					
STATE TRUST FUNDS	01/01/1978	01/01/1998	5.00%	0	4
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	49,677	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>49,677</u>	
Taxes paid during year:		
County, state and local taxes	48,940	6
Social Security taxes		7
PSC Remainder Assessment	737	8
Other (explain):		
NONE		9
Total payments and other debits	<u>49,677</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)					
ADVANCES BAN	0	58,990	58,990	0	2
ADVANCES GO NOTES	0	0	0	0	3
ADVANCES LOOP LINE	0	1,389	1,389	0	4
Subtotal	0	60,379	60,379	0	
Other long-Term Debt (224)					
STATE TRUST FUND	0	302	302	0	5
Subtotal	0	302	302	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	0	60,681	60,681	0	

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	167,165	0	0	0	0	167,165	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	167,165	0	0	0	0	167,165	
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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL DEPOSITS FOR EQUIPMENT AND REPLACEMENT	95,416	3
Total (Acct. 125):	95,416	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	84,574	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	84,574	
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):		
DUE FROM SEWER - METER CHARGE	1,016	12
Total (Acct. 145):	1,016	
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	2,848,191	0	0	0	2,848,191	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0 3
Less Average:						
Reserve for Depreciation	330,382	0	0	0	330,382	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	167,165	0	0	0	167,165	6
Other (specify):						0 7
Average Net Rate Base	2,350,644	0	0	0	2,350,644	
Net Operating Income	131,495	0	0	0	131,495	8
Net Operating Income as a percent of Average Net Rate Base	5.59%	N/A	N/A	N/A	5.59%	

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	763,776	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	244,091	3
Other (Specify):		4
Total Average Proprietary Capital	1,007,867	
Net Income		
Net Income	74,714	5
Percent Return on Proprietary Capital	7.41%	

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

Identification and Ownership - Contacts (Page iv)

August 12, 1999

Ms. Nancy Mews, Water Utility Clerk
Biron Municipal Water Utility
451 Kahoun Road
Wisconsin Rapids, WI 54494-8252

1998 Analytical Review DWCCA-510-PJL

Dear Ms. Mews:

Thank you for your timely response of August 6, 1999, to our second review question regarding the addition to plant Account 321.

The costs of property units included in the \$573,952 addition to Account 321, Structures and Improvements for Pumping Plant, on page W-8, line 13, column (c), should be allocated to the appropriate water utility plant accounts in accordance with the Uniform System of Accounts (USOA). The consulting engineer for the construction project should be contacted to determine a proper cost allocation for direct construction costs, and then overhead costs should be allocated proportionate to the direct costs charged to each plant account. An adjusting journal entry should be recorded to reclassify costs from Account 321 to the appropriate accounts, as described below.

1. The cost of pumping equipment should be allocated to Accounts 323 through 328 in accordance with the account descriptions in the USOA.
2. The cost of water treatment plant should be allocated to Accounts 331 and 332 in accordance with the account descriptions in the USOA.
3. The cost of land (if any) should be allocated to Accounts 310, 320 or 330

It is essential that these adjustments be made because the cost of service study for a rate case is reliant upon accurate cost allocations. Your next application to increase rates will be delayed if the necessary adjustments have not been made.

If you have any questions, please call me at (608) 266-3768. Thank you again for your cooperation.

Sincerely,

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

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FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

August 26, 1999

Ms. Tari Heineck, Village Clerk
Biron Municipal Water Utility
451 Kahoun Road
Wisconsin Rapids, WI 54494-8252

1998 Analytical Review DWCCA-510-PJL

Dear Ms. Heineck:

As we discussed recently, I talked to our depreciation specialist, Jim Luckow, regarding the \$573,952 addition to Account 321, Water Utility Plant in Service schedule in your 1998 annual report. I told him that your accountant had broken down the amounts as much as possible from the bills provided. Mr. Luckow indicated that it is PSC policy that the consulting engineer for the construction project be contacted to determine a proper cost allocation for direct construction costs. Overhead costs should then be allocated proportionate to the direct costs charged to each plant account. In 1999, an adjusting journal entry should be recorded to reclassify costs from Account 321 to the appropriate accounts in accordance with the Uniform System of Accounts (USOA), as described below.

1. The cost of pumping equipment should be allocated to Accounts 323 through 328 in accordance with the account descriptions in the USOA.
2. The cost of water treatment plant should be allocated to Accounts 331 and 332 in accordance with the account descriptions in the USOA.
3. The cost of land (if any) should be allocated to Accounts 310, 320 or 330

It is essential that these adjustments be made because the cost of service study for a rate case is reliant upon accurate cost allocations. Your next application to increase rates will be delayed if the necessary adjustments have not been made.

After the consulting engineer has provided the cost allocations for the construction costs, if you or your accountant has any questions, you may contact Mr. Luckow at (608) 266-1282. Thank you for your cooperation with this matter.

Sincerely,

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

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FINANCIAL SECTION FOOTNOTES

cc: Jim Luckow

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 23, 1999

Ms. Tari Heineck, Village Clerk
Biron Municipal Water Utility
451 Kahoun Road
Wisconsin Rapids, WI 54494-8252

1998 Analytical Review DWCCA-510-PJL

Dear Ms. Heineck:

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

1. During our review of the Source Of Supply, Pumping And Purchased Water Statistics schedule on page W-10, we noted that the utility reported flushing lines as lost water. This is actually other utility use water, line 14. Please provide the amount of water used for flushing, estimating if it was not metered and adjust your report accordingly.
2. As directed in the headnotes for the Water Operation & Maintenance Expenses schedule on page W-5, please provide explanations of all significant expense variations.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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cc: Mr. Emil Herrman, Chairman

Response received 6/30/99. Both items ok, review closed. PJL

FINANCIAL SECTION FOOTNOTES

July 29, 1999

Ms. Tari Heineck, Village Clerk
Biron Municipal Water Utility
451 Kahoun Road
Wisconsin Rapids, WI 54494-8252

1998 Analytical Review DWCCA-510-PJL

Dear Ms. Heineck:

We received your response to Pete Leege's 1998 review of your annual report on June 30, 1999. We appreciate your timely cooperation with this review. However, after the review was closed, Commission staff conducted a general review of plant issues for all municipal utilities and we discovered one additional item for which we need information from your utility. We apologize for any inconvenience this may cause you. The water utility plant in service question is as follows:

Please state what property units are included in the \$573,952 addition to Account 321, Structures and Improvements for Pumping Plant, on page W-8, line 13, column (c), of the water Utility Plant in Service Schedule. For instance, if this relates to the new well which was placed into service during 1998, does this include the pumping station, pumping equipment, and water treatment facilities?

Thank you again for your cooperation in this matter. If you have any questions, please call me at (608) 266-3768.

Sincerely,

Elaine L. Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs
Response received 8/11/99 -referred to JPL
Amounts reclassified per utility letter of 9/7/99 ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	341,061	1
Total Sales of Water	341,061	
Other Operating Revenues		
Forfeited Discounts (470)	346	2
Other Water Revenues (474)	1,016	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,362	
Total Operating Revenues	342,423	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	85,771	5
General Operating Expenses (680-690)	19,013	6
Total Operation and Maintenance Expenses	104,784	
Other Operating Expenses		
Depreciation Expense (403)	56,467	7
Amortization Expense (404)		8
Taxes (408)	49,677	9
Total Other Operating Expenses	106,144	
Total Operating Expenses	210,928	
NET OPERATING INCOME	131,495	

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	331	15,758	117,611	4
Commercial	26	6,164	26,818	5
Industrial	5	23,619	69,426	6
Total Metered Sales to General Customers (461)	362	45,541	213,855	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		125,025	8
Other Sales to Public Authorities (464)	3	111	2,181	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	366	45,652	341,061	

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)	125,025	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)	125,025	
Forfeited Discounts (470):		
Customer late payment charges	346	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	346	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,016	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,016	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	44,461	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,651	3
Chemicals (630)	5,324	4
Supplies and Expenses (640)	7,455	5
Repairs of Water Plant (650)	21,453	6
Transportation Expenses (660)	427	7
Total Plant Operation and Maintenance Expenses	85,771	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	12,297	8
Office Supplies and Expenses (681)	2,931	9
Outside Services Employed (682)	2,608	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,177	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	19,013	
 Total Operation and Maintenance Expenses	104,784	

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		49,581	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		641	2
Net property tax equivalent		48,940	
Social Security			3
PSC Remainder Assessment		737	4
Other (specify): NONE			5
Total tax expense		49,677	

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			Wood				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219760				3
County tax rate	mills		6.356490				4
Local tax rate	mills		10.784850				5
School tax rate	mills		11.753810				6
Voc. school tax rate	mills		1.792980				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.907890				10
Less: state credit	mills		2.138070				11
Net tax rate	mills		28.769820				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.784850				14
Combined School Tax Rate	mills		13.546790				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.331640				17
Total Tax Rate	mills		30.907890				18
Ratio of Local and School Tax to Total	dec.		0.787231				19
Total tax net of state credit	mills		28.769820				20
Net Local and School Tax Rate	mills		22.648486				21
Utility Plant, Jan. 1	\$	2,522,143	2,522,143				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	2,522,143	2,522,143				24
Less: Plant Outside Limits	\$	123,748	123,748				25
Taxable Assets	\$	2,398,395	2,398,395				26
Assessment Ratio	dec.		0.912763				27
Assessed Value	\$	2,189,166	2,189,166				28
Net Local & School Rate	mills		22.648486				29
Tax Equiv. Computed for Current Year	\$	49,581	49,581				30
Tax Equivalent per 1994 PSC Report	\$	18,752					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	49,581					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	8,100		4
Structures and Improvements (311)	4,889		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	52,202	86,556	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,184,462		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,249,653	86,556	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	54,568	397,860	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0	11,250	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	98,696	95,216	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	153,264	504,326	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	36,615	80,876	23
Total Water Treatment Plant	36,615	80,876	
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)			8,100	4
Structures and Improvements (311)	4,889		0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	52,202		86,556	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,184,462	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	57,091	0	1,279,118	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			452,428	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			11,250	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			193,912	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	657,590	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			117,491	23
Total Water Treatment Plant	0	0	117,491	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	423,016	13,807	26
Transmission and Distribution Mains (343)	353,780		27
Fire Mains (344)	0		28
Services (345)	91,057		29
Meters (346)	31,156		30
Hydrants (348)	169,070	20,874	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,068,079	34,681	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	2,503	3,048	36
Transportation Equipment (373)	7,058		37
Other General Equipment (379)	4,971		38
Other Tangible Property (390)	0		39
Total General Plant	14,532	3,048	
Total utility plant in service directly assignable	2,522,143	709,487	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,522,143	709,487	

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)			436,823 26
Transmission and Distribution Mains (343)			353,780 27
Fire Mains (344)			0 28
Services (345)			91,057 29
Meters (346)			31,156 30
Hydrants (348)	300		189,644 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	300	0	1,102,460
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			5,551 36
Transportation Equipment (373)			7,058 37
Other General Equipment (379)			4,971 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	17,580
Total utility plant in service directly assignable	57,391	0	3,174,239
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	57,391	0	3,174,239

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			5,338	5,338	1
February			4,510	4,510	2
March			4,958	4,958	3
April			4,945	4,945	4
May			5,193	5,193	5
June			5,001	5,001	6
July			5,893	5,893	7
August			5,826	5,826	8
September			5,965	5,965	9
October			5,981	5,981	10
November			6,241	6,241	11
December			5,545	5,545	12
Total for year	0	0	65,396	65,396	
Less: Measured or estimated water used in main flushing and water treatment during year				250	13
Less: Other utility use				15,000	14
Other utility use explanation:					15
Flushing lines, starting new well.					
Water pumped into distribution system				50,146	16
Less: Water sold				45,652	17
Losses and unaccounted for				4,494	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
FLUSHING LINES FOR NEW WELL #2 AND WELL #3 (#3 IN SERVICE 2/99).					
Maximum gallons pumped by all methods in any one day during reporting year				547	21
Date of maximum: 9/16/1998					22
Cause of maximum:					23
FLUSHING LINES					
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 4/20/1998					25
Total KWH used for pumping for the year				113,341	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)	
BIRON	2	63	12	720,000	Yes	1

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		1
Location	BIRON		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	LAYNE		5
Year Installed	1998		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	500		8
Pump Motor or Standby Engine Mfr	GE		10
Year Installed	1998		11
Type	ELECTRIC		12
Horsepower	15		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			25
Horsepower			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	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1990		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	134		6
Total capacity in gallons	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	720.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	670	0	0	0	670	1	
M	D	6.000	27,619	0	0	0	27,619	2	
P	D	6.000	3,253	0	0	0	3,253	3	
M	S	8.000	444	0	0	0	444	4	
P	D	8.000	5,842	0	0	0	5,842	5	
M	D	10.000	361	0	0	0	361	6	
P	D	10.000	2,809	0	0	0	2,809	7	
P	D	12.000	6,050	0	0	0	6,050	8	
P	S	16.000	11,119	0	0	0	11,119	9	
Total Within Municipality			58,167	0	0	0	58,167		
Total Utility			58,167	0	0	0	58,167		

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	350	0	0	0	350		1
M	1.000	5	0	0	0	5		2
M	1.250	2	0	0	0	2		3
M	1.500	1	0	0	0	1		4
M	2.000	4	0	0	0	4		5
M	6.000	1	0	0	0	1		6
Total Utility		363	0	0	0	363	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)	
0.750	388	0	0	0	388	115	1
1.000	6	0	0	0	6	0	2
1.250	2	0	0	0	2	0	3
2.000	5	0	0	0	5	1	4
4.000	1	0	0	0	1	0	5
6.000	1	0	0	0	1	1	6
Total:	403	0	0	0	403	117	

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)	
0.750	334	16	2	0	0	36	388	1
1.000	3	1	0	2	0	0	6	2
1.250	0	2	0	0	0	0	2	3
2.000	0	3	1	1	0	0	5	4
4.000	0	0	1	0	0	0	1	5
6.000	0	0	1	0	0	0	1	6
Total:	337	22	5	3	0	36	403	

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	90	6	6		90	1
Within Municipality	0				0	2
Total Fire Hydrants	90	6	6	0	90	
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:	90
Number of distribution system valves end of year:	110
Number of distribution valves operated during year:	110

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct 600, crew worked more hours on new well house & updating old part of village water system.

Acct 650, replacement costs to update old part of village water system.

Acct 682, legal fees associated with well property.

Water Utility Plant in Service (Page W-08)

1998 ADDITION OF 11,250 IN OTHER POWER PRODUCTION EQUIPMENT (323) IS A PURCHASE OF A NEW PUMP. AN ADDITION OF 86,556 IN WELLS AND SPRINGS (314) IS A NEW WELL (#2). THE REMOVAL OF 52,202 IN WELLS AND SPRINGS IS REMOVING WELI #1. THE ADDITION IN DISTRIBUTION RESERVOIRS AND STANDPIPES (342) FOR 13,807 IS A NEW DISTRIBUTION PIPES.

per utility letter dated 9/7/99 the \$573,952 reported in a/c 321 was revised to be \$397,860. \$95,216 was added to a/c 325 and \$80,876 was added to a/c 332. ele
