



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, 2000**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:** NANCY MEWS  
**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 COHEN CPA  
**Title:** OWNER

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

**Telephone:** (715) 344 - 9400  
**Fax Number:** (715) 344 - 9791

**E-mail Address:** cohen@coredcs.com

**President, chairman, or head of utility commission/board or committee:**

**Name:** EMIL HERRMAN  
**Title:** CHAIRMAN

**Office Address:**  
451 KAHOUN RD  
WISCONSIN RAPIDS, WI 54494

**Telephone:** (715) 423 - 6545  
**Fax Number:** (715) 423 - 6582

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

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**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:**

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**Name of utility commission/committee:** WATER UTILITY COMMISSION

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

JON EVENSON  
EMIL HERRMAN, CHAIRMAN  
DAVID SLUCAS

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**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. § 66.0819 of the Wisconsin Statutes?NO**

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	339,935	335,912	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	81,698	85,696	2
Depreciation Expense (403)	70,778	69,351	3
Amortization Expense (404)	0	0	4
Taxes (408)	61,693	57,437	5
<b>Total Operating Expenses</b>	<b>214,169</b>	<b>212,484</b>	
<b>Net Operating Income</b>	<b>125,766</b>	<b>123,428</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>125,766</b>	<b>123,428</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,027	3,402	9
Miscellaneous Nonoperating Income (421)	5,200	4,800	10
<b>Total Other Income</b>	<b>9,227</b>	<b>8,202</b>	
<b>Total Income</b>	<b>134,993</b>	<b>131,630</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>134,993</b>	<b>131,630</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	76,276	81,606	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>76,276</b>	<b>81,606</b>	
<b>Net Income</b>	<b>58,717</b>	<b>50,024</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	436,336	329,300	19
Balance Transferred from Income (433)	58,717	50,024	20
Miscellaneous Credits to Surplus (434)	61,287	57,012	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>556,340</b>	<b>436,336</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	4,027	4
<b>Total (Acct. 419):</b>	<b>4,027</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
RENT	5,200	5
<b>Total (Acct. 421):</b>	<b>5,200</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
VILLAGE FORGAVE 2000 TAX EQUIVALENT	61,287	8
<b>Total (Acct. 434):</b>	<b>61,287</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	339,935	0	0	0	339,935	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>339,935</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>339,935</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,362,700	3,327,618	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	465,449	397,171	2
<b>Net Utility Plant</b>	<b>2,897,251</b>	<b>2,930,447</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	118,011	122,779	7
<b>Total Other Property and Investments</b>	<b>118,011</b>	<b>122,779</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	99,181	91,579	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	82,649	83,936	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,211	2,094	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>185,041</b>	<b>177,609</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>3,200,303</b>	<b>3,230,835</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	846,430	837,092	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	556,340	436,336	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,402,770</b>	<b>1,273,428</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	1,630,368	1,790,242	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,630,368</b>	<b>1,790,242</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)			<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	0	0	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>0</b>	<b>0</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	167,165	167,165	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>3,200,303</b>	<b>3,230,835</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	3,362,700	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>3,362,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	465,449	0	0	0	9
<b>Total Accumulated Provision</b>	<b>465,449</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,897,251</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	397,171				<b>397,171</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	70,778				<b>70,778</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>70,778</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,778</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	2,500				<b>2,500</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>19</b>
<b>Balance End of Year</b>	<b>465,449</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>465,449</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
<b>Total</b>			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
<b>Total</b>			<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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	837,092	1
<b>Changes during year (explain):</b>		
VILLAGE PAID FOR LOOP LINE	9,338	2
<b>Balance end of year</b>	<u><u>846,430</u></u>	

**BONDS (ACCT. 221)**

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

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

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
REFINANCING NOTES VILLAGE	02/22/2000	02/01/2010	6.23%	1,008,393	<b>1</b>
VILLAGE ADVANCE LOOP LINE	02/15/1995	08/01/2004	6.00%	0	<b>2</b>
GO NOTES VILLAGE	07/18/1995	08/01/2005	5.85%	621,975	<b>3</b>
<b>Total for Account 223</b>				<b><u>1,630,368</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	61,693	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>61,693</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	61,287	6
Social Security taxes		7
PSC Remainder Assessment	406	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>61,693</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
ADVANCES BAN	0	56,677	56,677	0	2
ADVANCES GO NOTES	0	18,210	18,210	0	3
ADVANCES LOOP LINE	0	1,389	1,389	0	4
<b>Subtotal</b>	<b>0</b>	<b>76,276</b>	<b>76,276</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>76,276</b>	<b>76,276</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	167,165	0	0	0	0	<b>167,165</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>						0	4
<b>Deduct charges (specify):</b>						0	5
<b>Balance End of Year</b>	<b>167,165</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>167,165</b>	
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)
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
SPECIAL DEPOSITS FOR EQUIPMENT AND REPLACEMENT	118,011	3
<b>Total (Acct. 125):</b>	<b>118,011</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	82,649	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>82,649</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER - METER CHARGE	3,211	12
<b>Total (Acct. 145):</b>	<b>3,211</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	3,345,159	0	0	0	3,345,159	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						0 3
<b>Less Average:</b>						
Reserve for Depreciation	431,310	0	0	0	431,310	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	167,165	0	0	0	167,165	6
<b>Other (specify):</b>						0 7
<b>Average Net Rate Base</b>	<b>2,746,684</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,746,684</b>	
Net Operating Income	125,766	0	0	0	125,766	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	4.58%	N/A	N/A	N/A	4.58%	

### RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	841,761	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	496,338	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,338,099</b>	
<b>Net Income</b>		
Net Income	58,717	5
<b>Percent Return on Proprietary Capital</b>	<b>4.39%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

THE VILLAGE FORGAVE THE LOOP LINE ADVANCE AS SHOWN ON F-12.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

October 11, 2001

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

2000 Analytical Review DWCCA-510-PJL

Dear Ms. Mews:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 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 this 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. In item number 2 of our letter dated June 8th, 2000, we instructed that social security taxes be reported in the taxes schedule on page W-6. Please explain why there are no social security taxes reported on page W-6 in the 2000 annual report.
2. During our review, we noted that while it is indicated on the Identification and Ownership page that sewer service is not rendered by the utility, sewers share of water meter expenses is reported in Accounts 474 and 408. Please explain.
3. Please explain why there are no dollars reported as added or retired during the year in Account 345, Services on page W-8 for the 3 services reported as added and retired on page W-16.
4. During our review, we noted the percent of water losses for your water utility was 37 percent in 1999 and 26 percent in 2000. These losses are in excess of the Wis. Admin. Code § PSC 185.85(4) ceiling of 25 percent for Class D water utilities. Our objective is to offer our assistance in determining the reason(s) for your high water losses and lend our support to acquire the resources to correct the problem.

Managing water losses is a project that might require some changes in your utility operations, planning, and resource allocations. Perhaps you already have a plan or have budgeted resources to reduce your water losses. If so, please send or email us within the next 30 days a copy of your plan and/or information identifying the additional resources dedicated to addressing water losses.

If you do not have a plan, please refer to Attachment A included with this letter. This provides practical steps to address water losses. After consideration of these steps, please send or email us within the next 60

### FINANCIAL SECTION FOOTNOTES

days a copy of a plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA at (715) 344-7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614. Email water loss plans to fenehp@psc.state.wi.us and indicate in your response to the review letter that you have (or will) comply.

5. In Account 421 on page F-2, Income Statement Account Details, there is \$5,200 described as "Rent." Please explain what is being rented.

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 60 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. 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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Enclosure

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Faxed response received 10/18/01:

- #1, "There are no social security taxes reported on page W-6 because the village of Biron general account is paying all social security tax benefits for all employees." WE WILL RESPOND TO THIS WITH FURTHER INSTRUCTIONS.
- #2, ID & Ownership page indicatoe should be changed.
- #3, "There are no dollars reported a added or retired during the year in Account 345, Services as the cost of services is expenses."
- #4, they provided excuses as to why the loses were high instead of a plan, Peter F. said we should check loss %age in 2001 report and then decide if we need to pursue this further.
- #5, Rent in account 421 is for antenna rental on water tower. (WRITE)

**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership - Commission/Committee (Page iv)**

November 1, 2001

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

2000 Analytical Review DWCCA-510-PJL

Dear Ms. Mews:

Thank you for your response to our letter of October 11, 2001, concerning the analytical review of your 2000 annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following items need further clarification before we can complete this analytical review. The items are numbered from our previous letter.

1. Social security taxes paid by the village's general fund on behalf of the water utility should be recorded on the books of the utility by debiting Account 408, Taxes, and crediting Account 233, Payables to Municipality. If the balance in Account 233 will not be paid to the municipality, it should be written-off to Account 216, Unappropriated Earned Surplus.

3. The cost of installing service laterals from main to curb stop should be capitalized in Account 345, Services, rather than being expensed in the current year. The amount to be capitalized should include labor, materials, and trenching. Please adjust your 2001 annual report for the services added in 2000.

5. In the future, please report the income from the antenna on the water tower in Account 474, Other Water Revenues on page W-4.

Thank you for your efforts in preparing your 2000 annual report. We are closing the review of your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at leegep@psc.state.wi.us.

Sincerely,

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

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**Identification and Ownership (Page iv)**

Sewer service indicator changed on 10/26/01 by PJL per review response instructions.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	337,252	1
<b>Total Sales of Water</b>	<b>337,252</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	436	2
Other Water Revenues (474)	2,247	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,683</b>	
<b>Total Operating Revenues</b>	<b>339,935</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	67,500	5
General Operating Expenses (680-690)	14,198	6
<b>Total Operation and Maintenance Expenses</b>	<b>81,698</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	70,778	7
Amortization Expense (404)		8
Taxes (408)	61,693	9
<b>Total Other Operating Expenses</b>	<b>132,471</b>	
<b>Total Operating Expenses</b>	<b>214,169</b>	
<b>NET OPERATING INCOME</b>	<b>125,766</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	329	15,286	114,896	4
Commercial	24	4,634	22,967	5
Industrial	6	23,686	73,598	6
<b>Total Metered Sales to General Customers (461)</b>	<b>359</b>	<b>43,606</b>	<b>211,461</b>	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		125,025	8
Other Sales to Public Authorities (464)	3	53	766	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>363</b>	<b>43,659</b>	<b>337,252</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
------------------------------	----------------------------------	--	-------------------------

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>125,025</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	436	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>436</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,117	7
<b>Other (specify):</b>		
WELL PERMIT & TURN ON CHARGES	1,130	8
<b>Total Other Water Revenues (474)</b>	<b>2,247</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	42,479	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,710	3
Chemicals (630)	4,422	4
Supplies and Expenses (640)	9,163	5
Repairs of Water Plant (650)	4,726	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>67,500</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	10,648	8
Office Supplies and Expenses (681)	2,585	9
Outside Services Employed (682)	625	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	340	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>14,198</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>81,698</b>	

**TAXES (ACCT. 408 - WATER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		61,914	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		627	2
<b>Net property tax equivalent</b>		<b>61,287</b>	
Social Security			3
PSC Remainder Assessment		406	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>61,693</b>	

### 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 § 66.0811(2). 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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.194182				3
County tax rate	mills		5.866621				4
Local tax rate	mills		9.300000				5
School tax rate	mills		9.425300				6
Voc. school tax rate	mills		1.580494				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.366597</b>				<b>10</b>
Less: state credit	mills		1.653810				11
<b>Net tax rate</b>	mills		<b>24.712787</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.300000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.005794</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.305794</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.366597</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.770133</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.712787</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.032140</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,327,618	3,327,618				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	<b>3,327,618</b>	<b>3,327,618</b>				<b>24</b>
Less: Plant Outside Limits	\$	123,748	123,748				25
<b>Taxable Assets</b>	\$	<b>3,203,870</b>	<b>3,203,870</b>				<b>26</b>
Assessment Ratio	dec.		1.015377				27
<b>Assessed Value</b>	\$	<b>3,253,136</b>	<b>3,253,136</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.032140</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>61,914</b>	<b>61,914</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	18,752					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>61,914</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	8,100		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)	138,090		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,184,462		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>1,330,652</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	513,668		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	12,786		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	221,157		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>747,611</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	117,491	2,390	23
<b>Total Water Treatment Plant</b>	<b>117,491</b>	<b>2,390</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			8,100	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)			138,090	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,184,462	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>1,330,652</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			513,668	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			12,786	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			221,157	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>747,611</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			119,881	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>119,881</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	436,823		26
Transmission and Distribution Mains (343)	353,780		27
Fire Mains (344)	0		28
Services (345)	91,057		29
Meters (346)	32,980	1,975	30
Hydrants (348)	189,644	931	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,104,284</b>	<b>2,906</b>	
<b>GENERAL PLANT</b>			
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)	17,058	32,286	37
Other General Equipment (379)	4,971		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>27,580</b>	<b>32,286</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,327,618</b>	<b>37,582</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>3,327,618</b>	<b>37,582</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			436,823 26
Transmission and Distribution Mains (343)			353,780 27
Fire Mains (344)			0 28
Services (345)			91,057 29
Meters (346)	1,600		33,355 30
Hydrants (348)	900		189,675 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>2,500</b>	<b>0</b>	<b>1,104,690</b>
<b>GENERAL PLANT</b>			
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)			49,344 37
Other General Equipment (379)			4,971 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>59,866</b>
<b>Total utility plant in service directly assignable</b>	<b>2,500</b>	<b>0</b>	<b>3,362,700</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>2,500</b>	<b>0</b>	<b>3,362,700</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,396	6,396	1
February			4,469	4,469	2
March			4,833	4,833	3
April			4,609	4,609	4
May			4,776	4,776	5
June			4,685	4,685	6
July			5,094	5,094	7
August			5,555	5,555	8
September			4,750	4,750	9
October			4,931	4,931	10
November			4,370	4,370	11
December			4,933	4,933	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>59,401</b>	<b>59,401</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				225	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				59,176	16
Less: Water sold				43,659	17
Losses and unaccounted for				15,517	18
Percent unaccounted for to the nearest whole percent (%)				26%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
2 MAJOR LEAKS IN 2000					
Maximum gallons pumped by all methods in any one day during reporting year				258	21
Date of maximum: 1/31/2000					22
Cause of maximum:					23
MAJOR LEAK					
Minimum gallons pumped by all methods in any one day during reporting year				84	24
Date of minimum: 6/23/2000					25
Total KWH used for pumping for the year				86,720	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
BIRON	2	63	12	720,000	Yes	<b>1</b>
BIRON	3	65	18	720,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2	3	1
Location	BIRON	BIRON	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	LAYNE	5
Year Installed	1998	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	8
Pump Motor or Standby Engine Mfr	GE	GE	10
Year Installed	1998	1999	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	15	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			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	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
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
<b>WATER TREATMENT PLANT</b>			<b>8</b>
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	<b>670</b>	<b>1</b>	
M	D	6.000	27,619	0	0	0	<b>27,619</b>	<b>2</b>	
P	D	6.000	3,253	0	0	0	<b>3,253</b>	<b>3</b>	
M	S	8.000	444	0	0	0	<b>444</b>	<b>4</b>	
P	D	8.000	5,842	0	0	0	<b>5,842</b>	<b>5</b>	
M	D	10.000	361	0	0	0	<b>361</b>	<b>6</b>	
P	D	10.000	2,809	0	0	0	<b>2,809</b>	<b>7</b>	
P	D	12.000	6,050	0	0	0	<b>6,050</b>	<b>8</b>	
P	S	16.000	11,119	0	0	0	<b>11,119</b>	<b>9</b>	
<b>Total Within Municipality</b>			<b>58,167</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,167</b>		
<b>Total Utility</b>			<b>58,167</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,167</b>		

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	350	3	3	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
<b>Total Utility</b>		<b>363</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>363</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	418	30	64	0	<b>384</b>	7	<b>1</b>
1.000	6	0	0	0	<b>6</b>	0	<b>2</b>
1.250	2	0	0	0	<b>2</b>	0	<b>3</b>
2.000	5	0	0	0	<b>5</b>	0	<b>4</b>
4.000	1	0	0	0	<b>1</b>	0	<b>5</b>
6.000	1	0	0	0	<b>1</b>	0	<b>6</b>
<b>Total:</b>	<b>433</b>	<b>30</b>	<b>64</b>	<b>0</b>	<b>399</b>	<b>7</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	326	18	3	0	0	37	<b>384</b>	<b>1</b>
1.000	3	1	0	2	0	0	<b>6</b>	<b>2</b>
1.250	0	2	0	0	0	0	<b>2</b>	<b>3</b>
2.000	0	3	1	1	0	0	<b>5</b>	<b>4</b>
4.000	0	0	1	0	0	0	<b>1</b>	<b>5</b>
6.000	0	0	1	0	0	0	<b>1</b>	<b>6</b>
<b>Total:</b>	<b>329</b>	<b>24</b>	<b>6</b>	<b>3</b>	<b>0</b>	<b>37</b>	<b>399</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	90	1	1	(90)	0	1
Within Municipality	0	0	0	90	90	2
<b>Total Fire Hydrants</b>	<b>90</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>90</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 90  
 Number of distribution system valves end of year: 110  
 Number of distribution valves operated during year: 110

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## WATER OPERATING SECTION FOOTNOTES

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

THE INCREASE IN REPAIRS OF WATER PLANT (650) IS DUE TO NORMAL REPAIRS CONDUCTED IN 2000.

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

ADDITIONS TO TRANSPORTATION EQUIPMENT (373) WAS THE PURCHASE OF A NEW TRUCK IN 2000.

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### Water Services (Page W-16)

SERVICES WERE FINANCED WITH RETAINED EARNINGS.

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### Hydrants and Distribution System Valves (Page W-18)

AMOUNT IN ADJUSTMENTS COLUMN (E) IS RECLASSIFYING HYDRANTS TO WITHIN THE MUNICIPALITY. THIS WAS REPORTED AS OUTSIDE THE MUNICIPALITY IN 1999.

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