



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MONTFORT WATER UTILITY

Principal Office: P.O. BOX 157
MONTFORT, WI 53569

For 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: MONTFORT WATER UTILITY

Utility Address: P.O. BOX 157
MONTFORT, WI 53569

When was utility organized? 1/1/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS DIANA MARGIS

Title: VILLAGE CLERK-TREASURER

Office Address:

P.O. BOX 157
MONTFORT, WI 53569

Telephone: (608) 943 - 6917

Fax Number: (608) 943 - 6917

E-mail Address: montfort@mhtc.net

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

Name: MR CHAD C FREYMILLER

Title: STAFF ACCOUNTANT

Office Address: JOHNSON BLOCK & CO., INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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: 8/26/1997

Period covered by most recent audit: 1/1/96 - 12/31/96

Names and titles of utility management including manager or superintendent:

Name: MR DAVE KUHL

Title: MAINTENANCE SUPERVISOR

Office Address:

P.O. BOX 157
MONTFORT, WI 53569

Telephone: (608) 943 - 6917

Fax Number: (608) 943 - 6917

E-mail Address: montfort@mhtc.net

Name of utility commission/committee:

Names of members of utility commission/committee:

MR BRUCE KOHLENBERG, CHAIRMAN
MR CHARLTON KRAMER
MR MIKE MARSHALL

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. § 66.0819 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

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

IDENTIFICATION AND OWNERSHIP

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)	127,069	61,218	1
Operating Expenses:			
Operation and Maintenance Expense (401)	31,991	25,240	2
Depreciation Expense (403)	23,330	12,614	3
Amortization Expense (404)	0	0	4
Taxes (408)	13,551	13,150	5
Total Operating Expenses	68,872	51,004	
Net Operating Income	58,197	10,214	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	58,197	10,214	
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)	2,374	699	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	2,374	699	
Total Income	60,571	10,913	
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	60,571	10,913	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	19,920	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	656	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	19,920		18
Total Interest Charges	0	656	
Net Income	60,571	10,257	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	266,233	255,976	19
Balance Transferred from Income (433)	60,571	10,257	20
Miscellaneous Credits to Surplus (434)	0	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)	326,804	266,233	

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	2,374	4
Total (Acct. 419):	2,374	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	127,069	0	0	0	127,069	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	127,069	0	0	0	127,069	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,495,090	605,857	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	156,945	148,195	2
Net Utility Plant	1,338,145	457,662	
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)	552,082	7,787	7
Total Other Property and Investments	552,082	7,787	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	99,512	8,200	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	10,395	4,046	11
Other Accounts Receivable (143)	39,455	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	55,801	401	14
Materials and Supplies (150)	2,697	3,135	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	207,860	15,782	
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	2,098,087	481,231	

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)	32,248	32,248	21
Appropriated Earned Surplus (215)	9,758	9,758	22
Unappropriated Earned Surplus (216)	326,804	266,233	23
Total Proprietary Capital	368,810	308,239	
LONG-TERM DEBT			
Bonds (221)	685,000	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	490,000	0	26
Total Long-Term Debt	1,175,000	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	35,437	1,890	28
Payables to Municipality (233)	18,496	31,548	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	19,920	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	73,853	33,438	
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)	480,424	139,554	38
Total Liabilities and Other Credits	2,098,087	481,231	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,487,975	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)	7,115				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,495,090	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	156,945	0	0	0	9
Total Accumulated Provision	156,945	0	0	0	
Net Utility Plant	1,338,145	0	0	0	

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)	
Balance first of year	148,195				148,195	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,330				23,330	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	916				916	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	24,246	0	0	0	24,246	13
Debits during year						14
Book cost of plant retired	15,496				15,496	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	15,496	0	0	0	15,496	19
Balance End of Year	156,945	0	0	0	156,945	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.36%					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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	2,697	3,135 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>2,697</u>	<u>3,135</u>

**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	32,248	1
Changes during year (explain):		2
Balance end of year	<u><u>32,248</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)	
WATER SYSTEM REVENUE BONDS	12/15/2000	11/01/2002	5.15%	685,000	1
Total Bonds (Account 221):				685,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	04/06/2000	03/15/2020	6.00%	101,000	1
STATE TRUST FUND LOAN	07/05/2000	03/15/2020	6.00%	171,000	2
STATE TRUST FUND LOAN	08/09/2000	03/15/2020	6.00%	85,000	3
STATE TRUST FUND LOAN	03/02/2000	03/15/2019	6.00%	133,000	4
Total for Account 224				490,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	13,551	2
Charged electric department expense		3
Charged sewer department expense	287	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>13,838</u>	
Taxes paid during year:		
County, state and local taxes	12,709	6
Social Security taxes	1,054	7
PSC Remainder Assessment	75	8
Other (explain):		
NONE		9
Total payments and other debits	<u>13,838</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)					
WATER REVENUE BONDS \$685,000	0	1,470		1,470	1
Subtotal	0	1,470	0	1,470	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOANS \$490,000	0	18,450		18,450	3
Subtotal	0	18,450	0	18,450	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	19,920	0	19,920	

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	139,554	0	0	0	0	139,554	1
Add credits during year:							
For Services	1,500					1,500	2
For Mains						0	3
Other (specify):							
CDBG GRANT	339,370					339,370	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	480,424	0	0	0	0	480,424	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	339,370					339,370	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):		
DEPRECIATION FUND	9,910	3
WATER RESERVE	35,351	4
WATER REDEMPTION	506,821	5
Total (Acct. 125):	552,082	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,395	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	10,395	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
CDBG GRANT	39,455	13
Total (Acct. 143):	39,455	
Receivables from Municipality (145):		
DUE FROM GENERAL	53,114	14
DUE FROM SEWER	2,687	15
Total (Acct. 145):	55,801	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	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)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL	18,496	19
Total (Acct. 233):	18,496	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,031,580	0	0	0	1,031,580	1
Materials and Supplies	2,916	0	0	0	2,916	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	152,570	0	0	0	152,570	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	309,989	0	0	0	309,989	6
Other (specify):					0	7
Average Net Rate Base	571,937	0	0	0	571,937	
Net Operating Income	58,197	0	0	0	58,197	8
Net Operating Income as a percent of Average Net Rate Base	10.18%	N/A	N/A	N/A	10.18%	

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	32,248	1
Appropriated Earned Surplus	9,758	2
Unappropriated Earned Surplus	296,518	3
Other (Specify):		4
Total Average Proprietary Capital	338,524	
Net Income		
Net Income	60,571	5
Percent Return on Proprietary Capital	17.89%	

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.

Revenues increased because of rate case that went into effect on 4/1/00.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Increase in special funds A/C #125 relates to amounts reserved for new debt issued.

Customer accounts receivable A/C #142 increased due to a rate change that went into effect 4/1/00.

2000 hydrant rent accounts for the increase in Due from General balance A/C #145.

Water Utility received a loan from the General Fund in 1999, no like transaction was received in 2000. This explains the decrease in Due to General balance A/C #233.

Per review:

Following are the items that make up the balances in the Due to and Due from accounts:

The \$53,114 amount designated as Due from General in Account 145 results in Hydrant Rental of \$52,505 and Tax Roll items of \$609. \$2,687 of shared meter costs makes up the amount labeled Due from Sewer in Account 145.

The amount in Account 233, Due to General, is comprised of \$1,193 of insurance costs, \$4,594 of wages and property tax equivalent of \$12,709.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Village Board
Village of Montfort
Montfort, Wisconsin 53569

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Montfort Water Utility as of December 31, 2000, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

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

JOHNSON BLOCK AND COMPANY, INC.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 24, 2001

Mrs. Diana Margis, Village Clerk Treasurer
Montfort Municipal Water Utility
P.O. Box 157
Montfort, WI 53569-0157

2000 Analytical Review DWCCA-3840-PJL

Dear Mrs. Margis:

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. During our review, we noted that in both Account 145, Receivables from Municipality and in Account 233, Payables to Municipality on page F-18, you describe reported dollars as "Due From General" and "Due To General." While your footnotes describe the reason for the change in the amounts from the previous year, they do not explain what the amounts reported are comprised of. Please provide a more detailed description of those items and follow this procedure in the future.
2. We appreciate your response to our letter of January 4, 2001, regarding minimizing water loss. Has the meter replacement effort concluded? Will meter testing or replacement remain on a periodic, required schedule to maintain accuracy? Water loss for the second quarter of 2000 was found to be between 17 and 21 percent, but the total for 2000 was 29 percent. Since your unaccounted percentage is still at a high level, we will continue monitoring this and working with you as needed to help your utility improve in this area.
3. We have enclosed our copy of the Public Fire Protection Service charge calculation, pro rated between the old rate and the new rate effective March 30, 2000. The difference between our calculation and the amount reported in Other Revenues (Water), Page W-4, is \$7,741. Please adjust your 2001 Public Fire Protection Service charge to include the \$7,741 overcharge in 2000. Please follow our procedure for calculation in the future.

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. 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.

FINANCIAL SECTION FOOTNOTES

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\3840.doc

Enclosure

The following partial response received on 7/26/01:

-----Original Message-----

From: Chad Freymiller [mailto:chadf@johnsonblock.com]
Sent: Thursday, July 26, 2001 2:39 PM
To: leegep
Cc: montfort@mhtc.net
Subject: Montfort Municipal Water Utility - 2000 Analytical Review

Hello Peter,

Following are the items that make up the balances in the Due to and Due from accounts:

The \$53,114 amount designated as Due from General in Account 145 results in Hydrant Rental of \$52,505 and Tax Roll items of \$609. \$2,687 of shared meter costs makes up the amount labeled Due from Sewer in Account 145.

The amount in Account 233, Due to General, is comprised of \$1,193 of insurance costs, \$4,594 of wages and property tax equivalent of \$12,709.

The following received 8/8/01:

-----Original Message-----

From: Village of Montfort [mailto:montfort@mhtc.net]
Sent: Wednesday, August 08, 2001 8:53 AM
To: leegep@psc.state.wi.us
Subject: Montfort Water Utility-2000 Analytical Review

Dear Mr. Leege,

This is in response to your letter of July 24, 2001. I believe that Chad Freymiller responded to item #1. As for item #2, we are in agreement that the water loss is too high. Meters are being replaced at a rate of about 30 meters per year. While replacing all the meters will definately make a difference, we feel that the major problem is many small leaks in the water mains and services. After our new water tower went on line in November of 2000, we saw a rise in the pumpage. We assume this is from the higher pressure creating leaks. We've fixed many leaks already, but feel there must be several small ones that are not detectable at this time. Or Thursday (8/9) a representative from Rural Water will be here with equipment to test water services. Our maintenance supervisor plans to test each

FINANCIAL SECTION FOOTNOTES

to test water services. Our maintenance supervisor plans to test each service in town for leaks. Hopefully, this will yield some results, because we are very frustrated with the rate of water loss also.

Your item #3 has been noted.

If you have any further questions, please give me a call at 608-943-6917.

Thanks!

Diana Margis
Clerk-Treasurer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	125,812	1
Total Sales of Water	<u>125,812</u>	
Other Operating Revenues		
Forfeited Discounts (470)	336	2
Other Water Revenues (474)	921	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	<u>1,257</u>	
Total Operating Revenues	<u>127,069</u>	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	22,140	5
General Operating Expenses (680-690)	9,851	6
Total Operation and Maintenance Expenses	<u>31,991</u>	
Other Operating Expenses		
Depreciation Expense (403)	23,330	7
Amortization Expense (404)		8
Taxes (408)	13,551	9
Total Other Operating Expenses	<u>36,881</u>	
Total Operating Expenses	<u>68,872</u>	
NET OPERATING INCOME	<u><u>58,197</u></u>	

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	290	11,150	60,390	4
Commercial	39	1,936	10,482	5
Industrial	1	2	225	6
Total Metered Sales to General Customers (461)	330	13,088	71,097	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		52,505	8
Other Sales to Public Authorities (464)	7	132	2,210	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	338	13,220	125,812	

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)	52,505	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)	52,505	
Forfeited Discounts (470):		
Customer late payment charges	336	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	336	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	921	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	921	
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)	11,815	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,067	3
Chemicals (630)	207	4
Supplies and Expenses (640)	1,508	5
Repairs of Water Plant (650)	4,012	6
Transportation Expenses (660)	531	7
Total Plant Operation and Maintenance Expenses	22,140	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,009	8
Office Supplies and Expenses (681)	713	9
Outside Services Employed (682)	1,048	10
Insurance Expense (684)	1,193	11
Employees Pensions and Benefits (686)	2,444	12
Regulatory Commission Expenses (688)	1,366	13
Miscellaneous General Expenses (689)	1,078	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	9,851	
Total Operation and Maintenance Expenses	31,991	

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		12,709	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		287	2
Net property tax equivalent		12,422	
Social Security		1,054	3
PSC Remainder Assessment		75	4
Other (specify): NONE			5
Total tax expense		<u>13,551</u>	

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			Grant	Iowa			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212814	0.256109			3
County tax rate	mills		4.777101	6.898648			4
Local tax rate	mills		3.654537	4.417233			5
School tax rate	mills		14.398689	17.327991			6
Voc. school tax rate	mills		1.912330	2.301375			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		24.955471	31.201356			10
Less: state credit	mills		2.071422	2.133989			11
Net tax rate	mills		22.884049	29.067367			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.654537	4.417233			14
Combined School Tax Rate	mills		16.311019	19.629366			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		19.965556	24.046599			17
Total Tax Rate	mills		24.955471	31.201356			18
Ratio of Local and School Tax to Total	dec.		0.800047	0.770691			19
Total tax net of state credit	mills		22.884049	29.067367			20
Net Local and School Tax Rate	mills		18.308321	22.401953			21
Utility Plant, Jan. 1	\$	604,102	575,186	28,916			22
Materials & Supplies	\$	3,135	3,135				23
Subtotal	\$	607,237	578,321	28,916			24
Less: Plant Outside Limits	\$	28,916	28,916				25
Taxable Assets	\$	578,321	549,405	28,916			26
Assessment Ratio	dec.		0.939700	0.780900			27
Assessed Value	\$	538,856	516,276	22,581			28
Net Local & School Rate	mills		18.308321	22.401953			29
Tax Equiv. Computed for Current Year	\$	9,958	9,452	506			30
Tax Equivalent per 1994 PSC Report	\$	12,709					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	12,709					33

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)	100	8,000	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)	4,000	248,734	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	4,100	256,734	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	11,796	128,994	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	25,780	86,947	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	37,576	215,941	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	602		23
Total Water Treatment Plant	602	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	100		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)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			252,734	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	260,834	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			140,790	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			112,727	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	253,517	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			602	23
Total Water Treatment Plant	0	0	602	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			100	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)	77,450	346,906	26
Transmission and Distribution Mains (343)	323,022	93,761	27
Fire Mains (344)	0		28
Services (345)	53,988	12,482	29
Meters (346)	33,324		30
Hydrants (348)	31,540	2,461	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	519,424	455,610	
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)	1,470		36
Transportation Equipment (373)	7,172		37
Other General Equipment (379)	4,842		38
Other Tangible Property (390)	0		39
Total General Plant	13,484	0	
Total utility plant in service directly assignable	575,186	928,285	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	575,186	928,285	

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)			424,356 26
Transmission and Distribution Mains (343)	13,225		403,558 27
Fire Mains (344)			0 28
Services (345)	2,271		64,199 29
Meters (346)			33,324 30
Hydrants (348)			34,001 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	15,496	0	959,538
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)			1,470 36
Transportation Equipment (373)			7,172 37
Other General Equipment (379)			4,842 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	13,484
Total utility plant in service directly assignable	15,496	0	1,487,975
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	15,496	0	1,487,975

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			2,012	2,012	1
February			1,743	1,743	2
March			1,326	1,326	3
April			1,239	1,239	4
May			1,480	1,480	5
June			1,401	1,401	6
July			1,308	1,308	7
August			1,642	1,642	8
September			1,146	1,146	9
October			1,212	1,212	10
November			1,602	1,602	11
December			2,880	2,880	12
Total for year	0	0	18,991	18,991	
Less: Measured or estimated water used in main flushing and water treatment during year				215	13
Less: Other utility use				130	14
Other utility use explanation:					15
Pool, wash streets, etc.					
Water pumped into distribution system				18,646	16
Less: Water sold				13,220	17
Losses and unaccounted for				5,426	18
Percent unaccounted for to the nearest whole percent (%)				29%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Utility has a leak. A survey has been conducted and they will continue to try and locate the leak.					
Maximum gallons pumped by all methods in any one day during reporting year				138	21
Date of maximum: 12/21/2000					22
Cause of maximum:					23
Water main break.					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 8/29/2000					25
Total KWH used for pumping for the year				64,227	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)	
MAPLE STREET	2	432	12	46,000	Yes	1
W. MAPLE STREET	3	750	16	561,600	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2	3	1
Location	MONTFORT	MONTFORT	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE-NW	CW PUMPS	5
Year Installed	1994	2000	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	120	390	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	US ELECTRIC	9
Year Installed	1989	2000	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	40	60	12

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1930	1971	2000	4
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	55	80	132	6
Total capacity in gallons	90,000	100,000	150,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7000			12
Is a corrosion control chemical used (yes, no)?	N			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	1.500	420	0	0	0	420	1
M	D	4.000	747	0	0	0	747	2
P	D	5.000	1,174	0	0	0	1,174	3
M	D	6.000	18,278	97	85	0	18,290	4
M	D	8.000	12,259	1,587	1,262	0	12,584	5
Total Within Municipality			32,878	1,684	1,347	0	33,215	
Total Utility			32,878	1,684	1,347	0	33,215	

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	301	17	13	0	305	21	1
M	1.000	5	0	0	0	5		2
M	1.500	3	0	0	0	3		3
Total Utility		309	17	13	0	313	21	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	505	0	0	0	505	35	1
1.000	5	0	0	0	5	0	2
1.500	2	0	0	0	2	0	3
2.000	2	0	0	0	2	0	4
4.000	1	0	0	0	1	0	5
Total:	515	0	0	0	515	35	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	270	32	1	3	0	199	505	1
1.000		3	1	1	0	0	5	2
1.500	0	0	1	1	0	0	2	3
2.000	0	1	0	1	0	0	2	4
4.000	0	0	0	1	0	0	1	5
Total:	270	36	3	7	0	199	515	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	51	1			52	2
Total Fire Hydrants	51	1	0	0	52	
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:	53
Number of distribution system valves end of year:	108
Number of distribution valves operated during year:	65

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

Revenues are higher due to a rate increase that went into effect 4/1/00.

Depreciation expense A/C #403 increase relates to higher fixed asset balances.

Water Operation & Maintenance Expenses (Page W-05)

Increase in Plant Operation salaries & wages A/C #600 was due to an increase in various water utility projects.

Water Utility Plant in Service (Page W-08)

Allocation of construction costs resulted in the following additions:

Distribution Reservoirs & Standpipes \$346,906

Electric Pumping Equipment \$86,947

Hydrants \$2,461

Structures & Improvements \$128,994

Wells & Springs \$248,734

These additions were financed through a CDBG grant and State Trust Loans.

Water Mains (Page W-15)

Mains were financed through State Trust Fund loans.

Water Services (Page W-16)

Services were financed through State Trust Fund loans.
