



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MONTREAL MUNICIPAL WATER UTILITY

Principal Office: CITY HALL
MONTREAL, WI 54550

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MONTREAL MUNICIPAL WATER UTILITY

Utility Address: CITY HALL
MONTREAL, WI 54550

When was utility organized? 2/1/1963

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LOUIS VALLE
Title: CLERK TREASURER

Office Address:
CITY HALL
MONTREAL, WI 54534

Telephone: (715) 561 - 4955
Fax Number: (715) 561 - 4964

E-mail Address:

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

Name: DAVID TRACZYK CPA
Title: AUDITOR

Office Address: DAVID TRACZYK CPA
327 SILVER STREET
HURLEY, WI 54534

Telephone: (715) 561 - 3299
Fax Number: (715) 561 - 4099

E-mail Address: bkkkg@portup.com

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

Name: ROBERT MORZENTI
Title: MAYOR

Office Address:
53 WISCONSIN AVENUE
MONTREAL, WI 54550

Telephone: (715) 561 - 4955
Fax Number: (715) 561 - 4964

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

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: 2/4/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: GARY LAGUNA

Title: OPERATOR

Office Address:

CITY HALL
MONTREAL, WI 54550

Telephone: (715) 561 - 4955

Fax Number: (715) 561 - 4964

E-mail Address:

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- KEN GENISOT
- MITCH KOSKI
- ROBERT MORZENTI
- KAREN SECOR
- DALE WICKLUND

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)	120,993	107,516	1
Operating Expenses:			
Operation and Maintenance Expense (401)	49,081	55,106	2
Depreciation Expense (403)	23,031	22,018	3
Amortization Expense (404)	0	0	4
Taxes (408)	22,595	22,201	5
Total Operating Expenses	94,707	99,325	
Net Operating Income	26,286	8,191	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	26,286	8,191	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	151	150	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	11,296	677	9
Miscellaneous Nonoperating Income (421)	24,619	0	10
Total Other Income	36,066	827	
Total Income	62,352	9,018	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	650	650	12
Total Miscellaneous Income Deductions	650	650	
Income Before Interest Charges	61,702	8,368	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	21,171	6,133	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	3,966	7,538	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	25,137	13,671	
Net Income	36,565	(5,303)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(98,327)	(93,024)	19
Balance Transferred from Income (433)	36,565	(5,303)	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)	(61,762)	(98,327)	

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 EARNED FROM SAVINGS ACCOUNTS	673	4
INTEREST EARNED ON BOND PROCEEDS INVESTED	10,623	5
Total (Acct. 419):	11,296	
Miscellaneous Nonoperating Income (421):		
OPERATING RTRANSFER FROM MUNICIPALITY	24,619	6
Total (Acct. 421):	24,619	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
LEASE PAYMENT ON LAND	650	8
Total (Acct. 426):	650	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	901				901	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	750				750	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	750	0	0	0	750	
Net income (or loss)	151	0	0	0	151	

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	120,993	0	0	0	120,993	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:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	120,993	0	0	0	120,993		

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,305,720	1,187,501	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	410,636	391,799	2
Net Utility Plant	895,084	795,702	
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)	370,303	11,581	7
Total Other Property and Investments	370,303	11,581	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	10,680	8,264	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	19,399	11,241	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	500	500	13
Receivables from Municipality (145)	42,546	42,067	14
Materials and Supplies (150)	14,279	14,135	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	86,404	75,207	
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	1,351,791	882,490	

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)	42,897	42,897	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(61,762)	(98,327)	23
Total Proprietary Capital	(18,865)	(55,430)	
LONG-TERM DEBT			
Bonds (221)	116,000	120,000	24
Advances from Municipality (223)	0	126,519	25
Other long-Term Debt (224)	565,000	0	26
Total Long-Term Debt	681,000	246,519	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,829	2,461	28
Payables to Municipality (233)	123,213	127,322	29
Customer Deposits (235)			30
Taxes Accrued (236)	21,281	21,648	31
Interest Accrued (237)	17,176	6,411	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	166,499	157,842	
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)	523,157	533,559	38
Total Liabilities and Other Credits	1,351,791	882,490	

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)	1,264,706	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)	41,014				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,305,720	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	410,636	0	0	0	9
Total Accumulated Provision	410,636	0	0	0	
Net Utility Plant	895,084	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	391,799				391,799	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,031				23,031	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,683				1,683	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	24,714	0	0	0	24,714	13
Debits during year						14
Book cost of plant retired	5,877				5,877	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	5,877	0	0	0	5,877	19
Balance End of Year	410,636	0	0	0	410,636	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	500	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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	500	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	14,279	14,135
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	14,279	14,135

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

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

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

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	42,897	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>42,897</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)	
MORTGAGE REVENUE BONDS	10/30/1981	09/01/2016	5.00%	116,000	1
Total Bonds (Account 221):				116,000	

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)					
BOND ANTICIPATION NOTES	07/01/2000	07/01/2003	5.35%	565,000	1
Total for Account 224				565,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	21,648	1
Accruals:		
Charged water department expense	22,595	2
Charged electric department expense		3
Charged sewer department expense	593	4
Other (explain):		
NONE		5
Total Accruals and other credits	23,188	
Taxes paid during year:		
County, state and local taxes	21,648	6
Social Security taxes	1,744	7
PSC Remainder Assessment	163	8
Other (explain):		
NONE		9
Total payments and other debits	23,555	
Balance end of year	21,281	

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)					
MORTGAGE REVENUE BONDS	2,005	5,933	6,000	1,938	1
Subtotal	2,005	5,933	6,000	1,938	
Advances from Municipality (223)					
ASSOCIATED BANK NOTE	4,406	3,966	8,372	0	2
Subtotal	4,406	3,966	8,372	0	
Other long-Term Debt (224)					
BOND ANTICIPATION NOTES	0	15,238	0	15,238	3
Subtotal	0	15,238	0	15,238	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	6,411	25,137	14,372	17,176	

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	533,559	0	0	0	0	533,559	1
Add credits during year:							
For Services	400					400	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
GRANT AMORTIZATION	10,802					10,802	5
Balance End of Year	523,157	0	0	0	0	523,157	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	480,060					480,060	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):		
BOND AND INTEREST REDEMPTION FUND - CERTIFICATE OF DEPOSIT	11,581	3
BOND CONSTRUCTION ACCOUNT	358,722	4
Total (Acct. 125):	370,303	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19,399	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	19,399	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
FIRE PROTECTION CHARGE	37,165	13
DUE FROM SEWER	3,352	14
DUE FROM TAX ROLL	2,029	15
Total (Acct. 145):	42,546	
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):		
1994 - 1999 PILOT	108,461	19
INTERFUND TRANSFERS	14,752	20
Total (Acct. 233):		123,213
Other Deferred Credits (253):		
NONE		21
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	1,226,103	0	0	0	1,226,103	1
Materials and Supplies	14,207	0	0	0	14,207	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	401,217	0	0	0	401,217	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	528,358	0	0	0	528,358	6
Other (specify):						
NONE					0	7
Average Net Rate Base	310,735	0	0	0	310,735	
Net Operating Income	26,286	0	0	0	26,286	8
Net Operating Income as a percent of Average Net Rate Base						
	8.46%	N/A	N/A	N/A	8.46%	

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	42,897	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(80,044)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(37,147)	
Net Income		
Net Income	36,565	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

PUMPING EQUIP - NEW TELEMETRY SYSTEM WAS INSTALLED.
MAINS - ADDITIONAL COST FOR PRIOR YEAR CONSTRUCTION, PLUS 5 NEW VALVES.
SERVICE - 17 SERVICES WERE REPLACED WITH NEW SERVICES.
HYDRANTS - REMOVED 4 OLD HYDRANTS AND INSTALLED 5 NEW ONES

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

THE UTILITY BORROWED \$565,000 ON 7/1/00 IN THE FORM OF BOND ANTICIPATION NOTES. PROCEEDS ARE BEING USED AS FOLLOWS:
PAY OFF ADVANCE FROM MUNICIPALITY (2000) \$117,560
RECONSTRUCTION PROJECTS INVOLVING REPLACEMENT OF MAINS, HYDRANTS, VALVES, AND SERVICES \$ 447,440

TOTAL \$565,000

THIS PROJECT IS BEING PERFORMED IN CONJUNCTION WITH 2 STREET RECONSTRUCTION PROJECTS. IT BEGAN IN 2000 AND IS EXPECTED TO BE COMPLETED IN 2002.

THESE FUNDS ARE BEING HELD IN AN INTEREST BEARING BOND CONSTRUCTION ACCOUNT UNTIL USED.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Per review response:

Account 421:

Operating Transfer - the municipality paid \$ 24,619 of costs on behalf of the utility that are not to be repaid by the utility.

PJL

Signature Page (Page ii)

DAVID TRACZYK

Certified Public Accountant

327 Silver Street

Hurley, Wisconsin 54534

Board of Commissioners

Montreal Municipal Water Utility

Montreal, Wisconsin

I have compiled the accompanying balance sheets, statements of income and retained earnings, and statistical data of the Montreal Municipal Water Utility for the years ended December 31, 2000 and 1999, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants .

My compilations were limited to presenting in the form prescribed by the Wisconsin Public Service Commission information that is the representation of management. I have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

FEBRUARY 8, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 24, 2001

Mr. Louis Valle, Clerk Treasurer
Montreal Municipal Water Utility
City Hall
Montreal, WI 54534-9704

2000 Analytical Review DWCCA-3860-PJL

Dear Mr. Valle:

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 Account 233, Payables to Municipality on page F-18, you reported \$108,461 described as prior year costs. Please note that in the future, Account 233 should only contain amounts that are subject to current settlement. Amounts that will not be repaid should be written off to Account 434, Miscellaneous Credits to Surplus, after approval by the municipal body. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 223, Advances from Municipality.
2. As directed in the head notes of the Water Services schedule on page W-16, please explain how the services reported as added during the year were financed and follow this procedure in the future.
3. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.
4. Please provide more detail regarding the \$24,619 reported in Account 421 on page F-2 described as "Operating Transfer From Municipality."
5. We appreciate the response from Gary LaGuna, City of Montreal Certified Operator, to our letter of January 4, 2001, regarding minimizing water losses. We understand that since the new telemetry system was only installed last November, we will not immediately know the full impact of this improvement that is expected to stop overflows and help in determining water lost due to breaks. While last year's loss percentage has improved, we will continue monitoring this and working with you as needed.

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,

FINANCIAL SECTION FOOTNOTES

Losses.

If you need any additional information, please contact us.

Sincerely,

Cc: Mr. Louis Valle, Clerk Treasurer
Mayor Robert Morzenti

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	108,522	1
Total Sales of Water	108,522	
Other Operating Revenues		
Forfeited Discounts (470)	93	2
Other Water Revenues (474)	1,576	3
Amortization of Construction Grants (475)	10,802	4
Total Other Operating Revenues	12,471	
Total Operating Revenues	120,993	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	26,036	5
General Operating Expenses (680-690)	23,045	6
Total Operation and Maintenance Expenses	49,081	
Other Operating Expenses		
Depreciation Expense (403)	23,031	7
Amortization Expense (404)		8
Taxes (408)	22,595	9
Total Other Operating Expenses	45,626	
Total Operating Expenses	94,707	
NET OPERATING INCOME	26,286	

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	445	14,677	59,452	4
Commercial	26	1,331	4,966	5
Industrial				6
Total Metered Sales to General Customers (461)	471	16,008	64,418	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		36,765	8
Other Sales to Public Authorities (464)	6	3,145	7,339	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	478	19,153	108,522	

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)
CITY OF HURLEY	CITY LIMIT		1
Total		<u>0</u>	<u>0</u>

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	36,765	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)	36,765	
Forfeited Discounts (470):		
Customer late payment charges	93	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	93	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,576	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,576	
Amortization of Construction Grants (475):		
CURRENT YEAR REVENUE	10,802	9
Total Amortization of Construction Grants (475)	10,802	

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)	8,121	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,559	3
Chemicals (630)	1,310	4
Supplies and Expenses (640)	5,004	5
Repairs of Water Plant (650)	2,042	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	26,036	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,256	8
Office Supplies and Expenses (681)	2,647	9
Outside Services Employed (682)	1,675	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	11,467	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	23,045	
Total Operation and Maintenance Expenses	49,081	

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		21,281	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		593	2
Net property tax equivalent		20,688	
Social Security		1,744	3
PSC Remainder Assessment		163	4
Other (specify): NONE			5
Total tax expense		22,595	

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			Iron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211743				3
County tax rate	mills		5.631766				4
Local tax rate	mills		6.844528				5
School tax rate	mills		12.364687				6
Voc. school tax rate	mills		1.443325				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.496049				10
Less: state credit	mills		2.441095				11
Net tax rate	mills		24.054954				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.844528				14
Combined School Tax Rate	mills		13.808012				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.652540				17
Total Tax Rate	mills		26.496049				18
Ratio of Local and School Tax to Total	dec.		0.779457				19
Total tax net of state credit	mills		24.054954				20
Net Local and School Tax Rate	mills		18.749811				21
Utility Plant, Jan. 1	\$	1,187,501	1,187,501				22
Materials & Supplies	\$	14,135	14,135				23
Subtotal	\$	1,201,636	1,201,636				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,201,636	1,201,636				26
Assessment Ratio	dec.		0.944536				27
Assessed Value	\$	1,134,988	1,134,988				28
Net Local & School Rate	mills		18.749811				29
Tax Equiv. Computed for Current Year	\$	21,281	21,281				30
Tax Equivalent per 1994 PSC Report	\$	21,281					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	21,281					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		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)	44,451		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	40,947		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	85,398	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,592		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	118,761	29,751	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	133,353	29,751	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	10,357		22
Water Treatment Equipment (332)	50,351		23
Total Water Treatment Plant	60,708	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 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)			44,451 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			40,947 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	85,398
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			14,592 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			148,512 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	163,104
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			10,357 22
Water Treatment Equipment (332)			50,351 23
Total Water Treatment Plant	0	0	60,708
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	78,681		26
Transmission and Distribution Mains (343)	609,324	25,448	27
Fire Mains (344)	0		28
Services (345)	27,169	16,636	29
Meters (346)	66,924		30
Hydrants (348)	108,773	11,247	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	890,871	53,331	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,386		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	5,645		37
Other General Equipment (379)	8,140		38
Other Tangible Property (390)	0		39
Total General Plant	17,171	0	
Total utility plant in service directly assignable	1,187,501	83,082	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,187,501	83,082	

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)			78,681 26
Transmission and Distribution Mains (343)			634,772 27
Fire Mains (344)			0 28
Services (345)	933		42,872 29
Meters (346)			66,924 30
Hydrants (348)	4,944		115,076 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,877	0	938,325
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			3,386 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			5,645 37
Other General Equipment (379)			8,140 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	17,171
Total utility plant in service directly assignable	5,877	0	1,264,706
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	5,877	0	1,264,706

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			2,309	2,309	1
February			2,249	2,249	2
March			2,305	2,305	3
April			2,385	2,385	4
May			3,043	3,043	5
June			2,704	2,704	6
July			3,031	3,031	7
August			3,097	3,097	8
September			2,775	2,775	9
October			2,752	2,752	10
November			2,127	2,127	11
December			2,119	2,119	12
Total for year	0	0	30,896	30,896	
Less: Measured or estimated water used in main flushing and water treatment during year				2,393	13
Less: Other utility use				3,518	14
Other utility use explanation:					15
OVERFLOWS - 2805, BREAKS - 713					
Water pumped into distribution system				24,985	16
Less: Water sold				19,153	17
Losses and unaccounted for				5,832	18
Percent unaccounted for to the nearest whole percent (%)				23%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				512	21
Date of maximum: 4/20/2000					22
Cause of maximum:					23
FAILURE OF SHUTOFF - TANK OVERFLOWED					
Minimum gallons pumped by all methods in any one day during reporting year				28	24
Date of minimum: 8/18/2000					25
Total KWH used for pumping for the year				85,092	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)	
BLANK 3	3	46	16	70,000	Yes	1
BLANK 4	4	46	16	70,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	3	4	1
Location	BLANK 3	BLANK 4	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	LAYNE NW	LAYNE NW	5
Year Installed	1976	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	449	198	8
Pump Motor or Standby Engine Mfr	SQUARE D	SQUARE D	9
Year Installed	1976	1976	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	50	30	12
			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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1976		4
Primary material (earthen, steel, concrete, other)	OTHER		5
Elevation difference in feet (See Headnote 3.)	256		6
Total capacity in gallons	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	932.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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	1.000	546	0	0	0	546	1
M	D	1.250	176	0	0	0	176	2
M	D	1.500	500	0	0	0	500	3
M	D	2.000	910	0	0	0	910	4
M	D	4.000	10,267	0	0	0	10,267	5
M	D	6.000	38,081	0	0	0	38,081	6
M	D	8.000	13,644	0	0	0	13,644	7
M	D	10.000	140	0	0	0	140	8
M	D	14.000	150	0	0	0	150	9
Total Within Municipality			64,414	0	0	0	64,414	
Total Utility			64,414	0	0	0	64,414	

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	487	17	17	0	487		1
M	1.500	8	0	0	0	8		2
Total Utility		495	17	17	0	495	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	504	0	0	0	504	50	1
0.750	12	0	0	0	12	6	2
1.000	1	0	0	0	1	1	3
1.500	3	0	0	0	3	3	4
Total:	520	0	0	0	520	60	

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	486	0	0	3	0	15	504	1
0.750	0	11	0	0	0	1	12	2
1.000	0	1	0	0	0	0	1	3
1.500	0	2	0	1	0	0	3	4
Total:	486	14	0	4	0	16	520	

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	88	5	4		89	2
Total Fire Hydrants	88	5	4	0	89	
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:	50
Number of distribution system valves end of year:	193
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

Water Operation & Maintenance Expense - salaries and wages (600) and repairs of water plant (650) decreased from the prior year because 1999 had an unusually high number of water breaks and maintenance items. Administrative and general salaries (680) went up because of increased wages and benefits related to added hours of office personnel.

PJL

Water Utility Plant in Service (Page W-08)

W 08 - electric pumping equipment (325) - new telemetry system has been installed at the pumphouse at a cost of \$29,751.00.

W 08 - transmission and Distribution mains (343) - 5 new valves were installed along existing mains at a cost of \$5,563.00. In addition, costs of \$19,885. were added for water mains installed in 1997. These costs were billed through the state department of transportation with this final billing received in year 2000.
