



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MERCER SANITARY DISTRICT NUMBER ONE

Principal Office: P.O. BOX 660
MERCER, WI 54547

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: MERCER SANITARY DISTRICT NUMBER ONE

Utility Address: P.O. BOX 660
MERCER, WI 54547

When was utility organized? 1/1/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MICHAEL FASSINO

Title: PRESIDENT

Office Address:

P.O. BOX 660
MERCER, WI 54547

Telephone: (715) 476 - 3575

Fax Number: (715) 476 - 3575

E-mail Address:

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

Name: METZ STEVEN

Title: SENIOR MANAGER

Office Address: WIPFLI ULLRICH BERTELSON LLP

P.O. BOX 127
MINOCQUA, WI 54548

Telephone: (715) 356 - 9585

Fax Number: (715) 356 - 1764

E-mail Address:

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

Name: MICHAEL FASSINO

Title: PRESIDENT

Office Address:

P.O. BOX 660
MERCER, WI 54547

Telephone: (715) 476 - 3575

Fax Number: (715) 476 - 3575

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: METZ STEVEN

Title: SENIOR MANAGER

Office Address: WIPFLI ULLRICH BERTELSON LLP
P.O. BOX 127
MINOCQUA, WI 54548

Telephone: (715) 356 - 9585

Fax Number: (715) 356 - 1764

E-mail Address:

Date of most recent audit report: 1/17/2001

Period covered by most recent audit: DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: RANDALL R BALDAUF

Title: OPERATOR

Office Address:
P.O. BOX 660
MERCER, WI 54547

Telephone: (715) 476 - 3575

Fax Number: (715) 476 - 3575

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MICHAEL FASSINO, PRESIDENT
- THOMAS THOMPSON, COMMISSIONER
- RICHARD WILLIAMS, COMMISSIONER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?YES

Date of Ordinance: 1/1/1965

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)	149,941	159,482	1
Operating Expenses:			
Operation and Maintenance Expense (401)	104,628	92,951	2
Depreciation Expense (403)	31,007	30,961	3
Amortization Expense (404)	0	0	4
Taxes (408)	3,523	3,323	5
Total Operating Expenses	139,158	127,235	
Net Operating Income	10,783	32,247	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	10,783	32,247	
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)	44,495	49,643	9
Miscellaneous Nonoperating Income (421)	132,332	119,410	10
Total Other Income	176,827	169,053	
Total Income	187,610	201,300	
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	187,610	201,300	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	95,451	102,373	13
Amortization of Debt Discount and Expense (428)	3,883	3,883	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	99,334	106,256	
Net Income	88,276	95,044	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(56,546)	(151,590)	19
Balance Transferred from Income (433)	88,276	95,044	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)	31,730	(56,546)	

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):		
WATER INTEREST FROM BANKS AND SPECIAL ASSESSMENTS	13,081	4
SEWER INTEREST FROM BANKS AND SPECIAL ASSESSMENTS	31,414	5
Total (Acct. 419):	44,495	
Miscellaneous Nonoperating Income (421):		
NON REGULATED SEWER	132,332	6
Total (Acct. 421):	132,332	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs 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	149,941	0	0	0	149,941	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:						
AMORTIZATION OF GRANT	(3,695)				(3,695)	6
Revenues subject to Wisconsin Remainder Assessment	146,246	0	0	0	146,246	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,031,085	2,005,416	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	451,619	421,612	2
Net Utility Plant	1,579,466	1,583,804	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	5,183,673	5,165,138	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	359,737	284,363	4
Net Nonutility Property	4,823,936	4,880,775	
Investment in Municipality (123)	0	0	5
Other Investments (124)	401,824	457,311	6
Special Funds (125)	159,164	135,654	7
Total Other Property and Investments	5,384,924	5,473,740	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	151,478	202,570	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	10,477	10,196	11
Other Accounts Receivable (143)	42,651	14,147	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	84,552	63,011	14
Materials and Supplies (150)	5,000	6,050	15
Prepayments (165)	6,341	5,938	16
Other Current and Accrued Assets (170)	28,202	31,921	17
Total Current and Accrued Assets	328,701	333,833	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,652	10,535	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	6,471	0	20
Total Deferred Debits	13,123	10,535	
Total Assets and Other Debits	7,306,214	7,401,912	

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)	149,708	109,708	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	31,730	(56,546)	23
Total Proprietary Capital	181,438	53,162	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,821,974	1,919,646	26
Total Long-Term Debt	1,821,974	1,919,646	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	32,542	4,488	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	14,805	16,023	32
Other Current and Accrued Liabilities (238)	5,986	5,197	33
Total Current and Accrued Liabilities	53,333	25,708	
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)	5,249,469	5,403,396	38
Total Liabilities and Other Credits	7,306,214	7,401,912	

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)	2,031,085	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,031,085	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	451,619	0	0	0	9
Total Accumulated Provision	451,619	0	0	0	
Net Utility Plant	1,579,466	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	421,612				421,612	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,007				31,007	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	31,007	0	0	0	31,007	13
Debits during year						14
Book cost of plant retired	1,000				1,000	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,000	0	0	0	1,000	19
Balance End of Year	451,619	0	0	0	451,619	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	5,165,138	18,535		5,183,673	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	5,165,138	18,535	0	5,183,673	
Less accum. prov. depr. & amort. (122)	284,363	75,374		359,737	3
Net Nonutility Property	4,880,775	(56,839)	0	4,823,936	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	4,500	5,485
Sewer utility	500	565
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	5,000	6,050

**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)				
ISSUE COSTS OF 4-96 BOND	3,640	428	910	1
ISSUE COSTS OF DNR CLEAN WATER BOND	125	428	1,729	2
ISSUE COSTS OF FMHA BOND	118	428	4,013	3
Total			6,652	
Unamortized premium on debt (251)				
NONE	0	0	0	4
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	109,708	1
Changes during year (explain):		
2000 DEBT LEVY	40,000	2
Balance end of year	<u><u>149,708</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
FMHA BOND	01/23/1995	01/01/2035	5.00%	435,800	1
N/P ASSOCIATED BANK - 97	07/19/1997	07/15/2002	6.14%	17,970	2
N/P ASSOCIATED BANK -90	12/28/1990	12/31/2000	7.50%	0	3
W/S REVENUE NOTES 4/96	04/01/1996	04/01/2001	4.30%	715,000	4
DNR CLEAN WATER LOAN	07/27/1994	05/11/2014	5.80%	653,204	5
Total for Account 224				1,821,974	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	3,523	2
Charged electric department expense		3
Charged sewer department expense	4,355	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>7,878</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	7,651	7
PSC Remainder Assessment	227	8
Other (explain):		
NONE		9
Total payments and other debits	<u>7,878</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
FMHA BOND	0	22,265	22,265	0	3
DNR CLEAN WATER LOAN	6,602	38,462	38,750	6,314	4
W/S REVENUE NOTES 4/96	9,066	33,234	33,809	8,491	5
N/P ASSOCIATED BANK - 90	0	350	350	0	6
N/P ASSOCIATED BANK - 97	355	1,140	1,495	0	7
Subtotal	16,023	95,451	96,669	14,805	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	16,023	95,451	96,669	14,805	

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	931,461	0	0	4,471,935	0	5,403,396	1
Add credits during year:							
For Services	5,524			350		5,874	2
For Mains	16,592			15,346		31,938	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
SPECIAL ASSESSMENT REVISION	300					300	5
CONSTRUCTION GRANT AMORTIZATION	3,695			187,744		191,439	6
Balance End of Year	949,582	0	0	4,299,887	0	5,249,469	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	641,904			4,174,195		4,816,099	7

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):		
WATER SPECIAL ASSESSMENT	73,700	2
SEWER SPECIAL ASSESSMENT	328,124	3
Total (Acct. 124):	401,824	
Special Funds (125):		
FMHA DEPRE SINKING FUNDS	23,209	4
DNR DEPRE SINKING FUNDS	79,430	5
FMHA DEBT SERVICE	23,909	6
DNR DEBT SERVICE	32,616	7
Total (Acct. 125):	159,164	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,477	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	10,477	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	14,414	13
Merchandising, jobbing and contract work		14
Other (specify):		
SPECIAL PROJECTS RECEIVABLE	28,237	15
Total (Acct. 143):	42,651	
Receivables from Municipality (145):		
TOWN OF MERCER LEVY	84,552	16
Total (Acct. 145):	84,552	
Prepayments (165):		
PREPAID INSURANCE	6,341	17
Total (Acct. 165):	6,341	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):		0
Other Deferred Debits (183):		
NEW WELL/IRON REMOVAL PROJECT IN PROGRESS	6,471	19
Total (Acct. 183):	6,471	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):		0
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	2,018,250	0	0	0	2,018,250	1
Materials and Supplies	4,992	0	0	0	4,992	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	436,615	0	0	0	436,615	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	940,521	0	0	0	940,521	6
Other (specify):					0	7
Average Net Rate Base	646,106	0	0	0	646,106	
Net Operating Income	10,783	0	0	0	10,783	8
Net Operating Income as a percent of Average Net Rate Base	1.67%	N/A	N/A	N/A	1.67%	

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	129,708	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(12,408)	3
Other (Specify):		4
Total Average Proprietary Capital	117,300	
Net Income		
Net Income	88,276	5
Percent Return on Proprietary Capital	75.26%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

THE DISTRICT IS IN THE PROCESS OF FINDING A NEW WELL WITH ACCEPTABLE MINIMUM LEVELS OF IRON OR A REPLACEMENT IRON REMOVAL PLANT WILL NEED BE CONSTRUCTED. THESE ARE THE INITIAL DOLLARS SPENT FOR ENGINEERS TO RESOLVE PROBLEM.

Per review, regarding a/c 145:

Detail is delinquent water and sewer bill to tax role \$1143.02, fire protection \$42761, stand by charges \$648 and debt tax levy \$40000.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

July 6, 2001

Mr. Michael Fassino, President
Mercer Sanitary District Number One
P.O. Box 660
Mercer, WI 54547-0660

2000 Analytical Review DWCCA-3600-PJL

Dear Mr. Fassino:

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. Please provide more detail regarding the \$84,552 reported in Account 145 on page F-18 and described as "Town Of Mercer Levy."
2. As directed in the head notes of the Other Operating Revenues (Water) schedule on page W-4, please provide a description of the \$4,741 reported in Account 474, Other Water Revenues using other than the account titles 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% when compared to the previous year and follow this procedure in the future.
4. In your response to our letter of August 31, 2000 (copy enclosed) you indicated that the 2000 annual report would be adjusted for the two water services added in 1999 but not recorded as contributed plant. We do not see any adjustments to Account 345, Services reported in column (f) of page W-8 of the 2000 report. Please explain.
5. In the utility's reply to item number 3 of the above letter it was explained that the utility would be sending its 1½ and 2 inch meters to be tested in the fall of 2000. The Meters schedule on page W-17 does not reflect that this was done. Please explain.

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\3600.doc

Enclosure

Response received 7/19/01:

July 19, 2001

Public Service Commission
Attn Peter Leege
PO Box 7854
Madison, WI 53707

RE: Mercer Sanitary District letter July 6, 2001

I have prepared a response to correspond with each of your questions:

1. Detail is delinquent water and sewer bill to tax role \$1143.02, fire protection \$42761, stand by charges \$648 and debt tax levy \$40000.
2. Tower rental is \$345 per month for \$4140 and the balance of \$600.74 is miscellaneous small items.
3. Will provide more explanation in future PSC reports.
4. There were additions to services account 345 noted on page W-8. The amount of \$5525 includes current year additions as well as prior year adjustment as noted for 1999. Our entry was debit 345 for \$700, debit 343 for \$2700 and credit 271 for \$3400. We could have better shown this prior period correction in the adjustment column.
5. The district has completed testing on all its 1.5 and 2 inch meters in the spring of 2001. This will be reflected on 2001 PSC report.

If you have any further questions, please give me a call or email.

Sincerely,

Steven R. Metz
Certified Public Accountant

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

ACCOUNTANT'S COMPILATION REPORT

Board of Directors
Mercer Sanitary District #1
Mercer, Wisconsin

We have compiled the balance sheets of Mercer Sanitary District #1 as of December 31, 2000 and 1999, and related income and earned surplus statements for the years then ended included in the accompanying Municipal Utility Annual Report in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the Municipal Utility Annual Report.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Wipfli Ullrich Bertelson LLP

January 17, 2001
Minocqua, Wisconsin

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	141,161	1
Total Sales of Water	141,161	
Other Operating Revenues		
Forfeited Discounts (470)	344	2
Other Water Revenues (474)	4,741	3
Amortization of Construction Grants (475)	3,695	4
Total Other Operating Revenues	8,780	
Total Operating Revenues	149,941	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	51,116	5
General Operating Expenses (680-690)	53,512	6
Total Operation and Maintenance Expenses	104,628	
Other Operating Expenses		
Depreciation Expense (403)	31,007	7
Amortization Expense (404)		8
Taxes (408)	3,523	9
Total Other Operating Expenses	34,530	
Total Operating Expenses	139,158	
NET OPERATING INCOME	10,783	

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	269	6,485	52,077	4
Commercial	75	6,885	33,543	5
Industrial	9	1,920	7,302	6
Total Metered Sales to General Customers (461)	353	15,290	92,922	
Private Fire Protection Service (462)	2		985	7
Public Fire Protection Service (463)	1		42,761	8
Other Sales to Public Authorities (464)	14	573	4,493	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	370	15,863	141,161	

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)	42,761	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)	42,761	
Forfeited Discounts (470):		
Customer late payment charges	344	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	344	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
OTHER WATER REVENUE	4,741	8
Total Other Water Revenues (474)	4,741	
Amortization of Construction Grants (475):		
AMORTIZATION OF GRANT	3,695	9
Total Amortization of Construction Grants (475)	3,695	

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)	33,645	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,054	3
Chemicals (630)		4
Supplies and Expenses (640)	8,898	5
Repairs of Water Plant (650)	336	6
Transportation Expenses (660)	2,183	7
Total Plant Operation and Maintenance Expenses	51,116	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	9,806	8
Office Supplies and Expenses (681)	6,423	9
Outside Services Employed (682)	13,582	10
Insurance Expense (684)	13,953	11
Employees Pensions and Benefits (686)	3,734	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	6,014	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	53,512	
Total Operation and Maintenance Expenses	104,628	

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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		3,296	3
PSC Remainder Assessment		227	4
Other (specify): NONE			5
Total tax expense		3,523	

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)	7,737		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)	48,628		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	56,365	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	279,274		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	23,423		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,052		20
Total Pumping Plant	303,749	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	175,979		22
Water Treatment Equipment (332)	4,664		23
Total Water Treatment Plant	180,643	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,591		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)			7,737	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)			48,628	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	56,365	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			279,274	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			23,423	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,052	20
Total Pumping Plant	0	0	303,749	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			175,979	22
Water Treatment Equipment (332)			4,664	23
Total Water Treatment Plant	0	0	180,643	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,591	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)	29,448		26
Transmission and Distribution Mains (343)	1,292,232	14,697	27
Fire Mains (344)	0		28
Services (345)	27,357	5,525	29
Meters (346)	25,705		30
Hydrants (348)	49,183	6,447	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,430,516	26,669	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	6,477		35
Computer Equipment (372.1)	6,420		36
Transportation Equipment (373)	14,393		37
Other General Equipment (379)	6,853		38
Other Tangible Property (390)	0		39
Total General Plant	34,143	0	
Total utility plant in service directly assignable	2,005,416	26,669	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,005,416	26,669	

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)			29,448 26
Transmission and Distribution Mains (343)			1,306,929 27
Fire Mains (344)			0 28
Services (345)			32,882 29
Meters (346)			25,705 30
Hydrants (348)	1,000		54,630 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,000	0	1,456,185
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			6,477 35
Computer Equipment (372.1)			6,420 36
Transportation Equipment (373)			14,393 37
Other General Equipment (379)			6,853 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	34,143
Total utility plant in service directly assignable	1,000	0	2,031,085
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,000	0	2,031,085

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			2,044	2,044	1
February			1,574	1,574	2
March			1,363	1,363	3
April			1,426	1,426	4
May			2,489	2,489	5
June			1,548	1,548	6
July			1,847	1,847	7
August			1,878	1,878	8
September			1,607	1,607	9
October			2,213	2,213	10
November			1,347	1,347	11
December			1,577	1,577	12
Total for year	0	0	20,913	20,913	
Less: Measured or estimated water used in main flushing and water treatment during year				1,868	13
Less: Other utility use				88	14
Other utility use explanation: LEAKS AND BREAKS					15
<hr/>					
Water pumped into distribution system				18,957	16
Less: Water sold				15,863	17
Losses and unaccounted for				3,094	18
Percent unaccounted for to the nearest whole percent (%)				16%	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				277	21
Date of maximum: 5/24/2000					22
Cause of maximum: FLUSHING					23
Minimum gallons pumped by all methods in any one day during reporting year				20	24
Date of minimum: 5/10/2000					25
Total KWH used for pumping for the year				25,872	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)	
2992 HWY 51 SOUTH	BF973	56	16	432,000	Yes	1
WELL2	BF974	58	16	468,000	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	WELL 1	WELL 2	1
Location	2992 HWY 51 SOUTH	WELL 2 ROAD	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	5
Year Installed	1965	1978	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	325	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	GENERAL ELECTRIC	10
Year Installed	1965	1976	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	20	20	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	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1978		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	105		6
Total capacity in gallons	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)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		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	6.000	13,797	25	0	0	13,822	1
M	D	8.000	25,372	380	0	0	25,752	2
M	D	10.000	910	0	0	0	910	3
M	D	12.000	15,240	0	0	0	15,240	4
Total Within Municipality			55,319	405	0	0	55,724	
Total Utility			55,319	405	0	0	55,724	

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	271	0	0	0	271	57	1
M	1.000	148	4	0	0	152	77	2
M	1.250	1	0	0	0	1	1	3
M	1.500	9	1	0	0	10	4	4
M	2.000	5	0	0	0	5		5
M	6.000	3	0	0	0	3	2	6
M	8.000	1	0	0	0	1		7
M	10.000	1	0	0	0	1		8
Total Utility		439	5	0	0	444	141	

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	316	0	0	0	316	5	1
0.750	30	0	0	0	30	0	2
1.500	6	0	0	0	6	0	3
2.000	5	0	0	0	5	0	4
Total:	357	0	0	0	357	5	

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	254	50	3	9	0	0	316	1
0.750	1	18	4	3	0	4	30	2
1.500	0	3	2	1	0	0	6	3
2.000	0	4	0	1	0	0	5	4
Total:	255	75	9	14	0	4	357	

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	87	4	2		89	2
Total Fire Hydrants	87	4	2	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:	89
Number of distribution system valves end of year:	173
Number of distribution valves operated during year:	173

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

For A/C 474:	
TOWER RENTAL	4140
MISC WATER AND FEES	601
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TOTAL OTHER REVENUE	4741
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Water Mains (Page W-15)

THE DISTRICT COMPLETED TWO SMALL PROJECTS WITH FUNDS ON HAND. EACH IS PARTIALLY BILLABLE TO CUSTOMERS.

Water Services (Page W-16)

THERE WERE A TOTAL OF FIVE NEW SERVICES ADDED DURING THE YEAR. THREE OF THE SERVICES WERE THE RESULT OF A SMALL EXTENSION, WHICH WAS PAID FROM DISTRICT FUNDS. A 1.5 INCH SERVICE WAS PAID FULLY BY THE CUSTOMER. THE FINAL RESIDENTIAL SERVICE WAS PAID BY CUSTOMER.
