



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SEXTONVILLE WATERWORKS SANITARY DISTRICT

Principal Office: P.O. BOX 95
SEXTONVILLE, WI 53584

For the Year Ended: DECEMBER 31, 2001

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.

SIGNATURE PAGE

I NAOMI JOHNSON of
(Person responsible for accounts)

Sextonville Waterworks Sanitary District, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/31/2001
(Date)

BOOKKEEPER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SEXTONVILLE WATERWORKS SANITARY DISTRICT

Utility Address: P.O. BOX 95
SEXTONVILLE, WI 53584

When was utility organized? 7/1/1966

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS NAOMI JOHNSON

Title: BOOKKEEPER

Office Address:

RT 1, BOX 146
LONE ROCK, WI 53556

Telephone: (608) 647 - 4755

Fax Number:

E-mail Address:

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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

Name: THOMAS JOYCE

Title: PRESIDENT

Office Address:

RT 1, BOX 146
LONE ROCK, WI 53556

Telephone: (608) 647 - 4755

Fax Number:

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:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53703-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 3/21/2002

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: DONALD HERBECK

Title: UTILITY MANAGER

Office Address:

RT 1, BOX 146
LONE ROCK, WI 53556

Telephone: (608) 647 - 4755

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR WILMER BRAITHWAITE, SUPERINTENDENT
- MR DAN HANSEL, PRESIDENT
- MR CLYDE JOHNSON, TREASURER
- MR TOM JOYCE, CLERK

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

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

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)	20,300	19,917	1
Operating Expenses:			
Operation and Maintenance Expense (401)	11,706	13,305	2
Depreciation Expense (403)	5,114	4,935	3
Amortization Expense (404)	0	0	4
Taxes (408)	24	26	5
Total Operating Expenses	16,844	18,266	
Net Operating Income	3,456	1,651	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,456	1,651	
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)	9,473	12,733	9
Miscellaneous Nonoperating Income (421)	60,558	60,798	10
Total Other Income	70,031	73,531	
Total Income	73,487	75,182	
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	73,487	75,182	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,716	23,984	13
Amortization of Debt Discount and Expense (428)			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	23,716	23,984	
Net Income	49,771	51,198	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	178,840	127,642	19
Balance Transferred from Income (433)	49,771	51,198	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)	228,611	178,840	

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 ON INVESTMENTS	9,473	4
Total (Acct. 419):	9,473	
Miscellaneous Nonoperating Income (421):		
SEWER UTILITY OPERATING INCOME	60,558	5
Total (Acct. 421):	60,558	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	20,300	0	0	0	20,300	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	20,300	0	0	0	20,300	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	294,243	276,347	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	71,522	66,138	2
Net Utility Plant	222,721	210,209	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,348,456	1,298,375	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	223,581	228,991	4
Net Nonutility Property	1,124,875	1,069,384	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	26,200	26,200	7
Total Other Property and Investments	1,151,075	1,095,584	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	131,937	163,732	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	4,232	3,724	11
Other Accounts Receivable (143)	90,277	99,427	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,592	11,533	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	113	113	17
Total Current and Accrued Assets	240,151	278,529	
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	1,613,947	1,584,322	

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)	2,500	2,500	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	228,611	178,840	23
Total Proprietary Capital	231,111	181,340	
LONG-TERM DEBT			
Bonds (221)	539,743	574,766	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	84,500	97,500	26
Total Long-Term Debt	624,243	672,266	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	986	4,069	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,347	4,711	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	5,333	8,780	
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)	753,260	721,936	38
Total Liabilities and Other Credits	1,613,947	1,584,322	

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)	294,243	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	294,243	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	71,522	0	0	0	9
Total Accumulated Provision	71,522	0	0	0	
Net Utility Plant	222,721	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	66,138				66,138	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,114				5,114	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	270				270	10
Other credits (specify):						11
					0	12
Total credits	5,384	0	0	0	5,384	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	71,522	0	0	0	71,522	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	1,194,351	183,553	29,448	1,348,456	1
Other (specify):					
CONSTRUCTION IN PROGRESS	104,024		104,024	0	2
Total Nonutility Property (121)	1,298,375	183,553	133,472	1,348,456	
Less accum. prov. depr. & amort. (122)	228,991		5,410	223,581	3
Net Nonutility Property	1,069,384	183,553	128,062	1,124,875	

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

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

MATERIALS AND SUPPLIES

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

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

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,500	1
Changes during year (explain):		2
Balance end of year	<u><u>2,500</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)	
Clean Water Fund Loan	02/26/1992	05/01/2011	4.00%	481,327	1
Special Assessment Bonds	09/01/1997	09/01/2007	6.00%	58,416	2
Total Bonds (Account 221):				539,743	

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)					
1998 loan Richland County Bank	07/29/1998	05/01/2006	5.25%	84,500	1
Total for Account 224				84,500	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	24	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>24</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment	24	8
Other (explain):		
NONE		9
Total payments and other debits	<u>24</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)					
CLEAN WATER FUND LOAN	2,563	14,910	15,028	2,445	1
1997 Bonds	1,402	3,946	4,192	1,156	2
Subtotal	3,965	18,856	19,220	3,601	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1998 Bank Loan	746	4,860	4,860	746	4
Subtotal	746	4,860	4,860	746	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	4,711	23,716	24,080	4,347	

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	236,243	0	0	485,693	0	721,936	1
Add credits during year:							
For Services	15,695			11,629		27,324	2
For Mains						0	3
Other (specify):							
HOOK-UP FEES	2,000			2,000		4,000	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	253,938	0	0	499,322	0	753,260	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL FUNDS	26,200	3
Total (Acct. 125):	26,200	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,232	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	4,232	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	29,491	9
Merchandising, jobbing and contract work		10
Other (specify):		
CLARY SUBDIVISION	60,786	11
Total (Acct. 143):	90,277	
Receivables from Municipality (145):		
PFP & DELINQUENTS ON TAX ROLL	13,592	12
Total (Acct. 145):	13,592	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

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

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	285,295	0	0	0	285,295	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0 3
Less Average:						
Reserve for Depreciation	68,830	0	0	0	68,830	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	245,090	0	0	0	245,090	6
Other (specify):						0 7
Average Net Rate Base	(28,625)	0	0	0	(28,625)	
Net Operating Income	3,456	0	0	0	3,456	8
Net Operating Income as a percent of Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	N/A

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	2,500	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	203,725	3
Other (Specify):		4
Total Average Proprietary Capital	206,225	
Net Income		
Net Income	49,771	5
Percent Return on Proprietary Capital	24.13%	

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

Signature Page (Page ii)

VIRCHOW, KRAUSE & CO, LLP
TEN TERRACE COURT
PO BOX 7398
MADISON, WI 53707-7398

ACCOUNTANTS' COMPILATION REPORT

Sextonville Waterworks Sanitary District
Sextonville, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Wisconsin for the Sextonville Waterworks Sanitary District, an enterprise fund of the Village of Sextonville as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

/S/ VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
March 21, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Sextonville Waterworks Sanitary District P 0 Box 95
Sextonville WI 53584 October 12, 2002
Public Service Commission of Wisconsin 610 North Whitney Way
Madison WI 53707-7854

Dear Sirs:

Please excuse the lateness of my reply to your letter Of 09-04-02. I was ill, for about a month and got behind on everything.

1. Our auditors, Virchow KRAUSE & co. of Madison, Pick up my books in Feb. and take them to Madison. They do our annual audit and prepare the Report to the PSC, which they fax to you. I do not see the report, until some time later, when they send me a copy. I cannot answer as to why they did not give a figure in acct 271.25. My books show the following figures.

Jan. 2001 balance-----\$368,621.65
Credits in 2001 -----2,000.00
Debits in 2001 -----2,000.00
Dec. 31,2001 bal----- 368,621.00

* This debit was VKs adjusting entry, at years end. I do not know why they did it. I just accept their superior knowledge in these things.

2. We are replacing about 10 of our oldest meters per year.

3. We badly need to upgrade our hook-up fees, and also to raise our water rates, which have not been raised since the system went in, in 1973.

3.a We have tried to get figures from the fire Dept. but get very little co-operation.

b. Making a note of your comment on hydrant flushing.

c. As horse barns are not heated, having meters in them would not be advisable, as they would freeze and break.

6. As we only have I part time employee, who has received minimum pay for most of the past 36 years, Social security has never been paid. No one has ever indicated that we should be paying S\$.

7. This item noted. Will take it up with the clerk of the Town of Buena Vista, as she calculates the charges to customers.

Regarding the first item 3, what must we do to get a raise in Water rates and in hook-up charges?

I hope this answers your questions and once again I apologize for the lateness of my reply.

Sincerely

Naomi Johnson, Bookkeeper
Sextonville Waterworks Sanitary district

FINANCIAL SECTION FOOTNOTES

September 4, 2002

Ms. Naomi Johnson, Bookkeeper
Sextonville Waterworks Sanitary District
P.O. Box 146
Lone Rock, WI 53556-0146

2001 Analytical Review DWCCA-5310-PJL

Dear Ms. Johnson:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Please explain why there are no contributions for water mains reported in column (b) of Account 271 on page F-17.

2. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1 ½ to 2 inches every 4 years, meters 3-4 inches every 2 years, and meters over 4 inches every year. Your water meters have not been tested at the appropriate frequency for several years. However, starting in 2002, as detailed in Wis. Admin. Code § PSC 185.76(6), an alternative to this testing plan has been authorized in which a utility replaces its 5/8", 3/4" and 1" meters every 20 years. Please indicate if your utility intends to replace or test its 5/8", 3/4" and 1" meters. If you do not intend to replace your old meters with new meters on a 20 year basis then explain to us how you intend to manage your meters.

3. During our review we noted that the utility is reporting hook up fees in Account 271 on page F 17. Please note that any fees charged to the customer for a water service connection must be based on the utility's rate Schedule Cz-1. This schedule was last updated for Sextonville Waterworks Sanitary District on November 6, 1979, in which the charges are \$300 for up to a one inch service and actual cost for over one inch. If the utility wants to update to different rates than those currently authorized, you must apply in writing to the Commission for authorization to do so.

The following issues are follow up to the utility's response to our letter dated August 20, 2001, concerning our review of the utility's 2000 annual report. The items are numbered from our previous letter.

3. With regard to the problems recording the actual amount of water used, please note the following:

a) Please call the fire department before closing your books and ask them how many times they filled their tank truck and also ask for the size of the truck in gallons and calculate that use based on those numbers

FINANCIAL SECTION FOOTNOTES

~~truck in gallons and calculate that use based on those numbers.~~

b) The water used for hydrant flushing should be estimated and reported on page W-10 as other utility use water.

c) The water going into the horse barns should be metered in the future.

6. If the employer's share of Social Security taxes on wages and salaries is paid by the utility, Account 408, Taxes, should be charged with the expense. If Social Security taxes are paid by the municipality, the utility's share should be charged to Account 408, Taxes, with the offsetting credit made to Account 233, Payable to Municipality. If the municipality will not require reimbursement for this expense, then the liability may be written off to Account 216. Please follow this procedure in the future.

7. Please note that the attached rate schedule F-1 (which the utility should have on file) details that the Public Fire Protection charge changes for every hydrant or foot of main 6 inches or larger in size which is added to the system. Please use the method shown on the enclosed worksheet to calculate the charge in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. 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 peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

Enclosures

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\5310.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	20,133	1
Total Sales of Water	20,133	
Other Operating Revenues		
Forfeited Discounts (470)	167	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	167	
Total Operating Revenues	20,300	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	5,416	5
General Operating Expenses (680-690)	6,290	6
Total Operation and Maintenance Expenses	11,706	
Other Operating Expenses		
Depreciation Expense (403)	5,114	7
Amortization Expense (404)		8
Taxes (408)	24	9
Total Other Operating Expenses	5,138	
Total Operating Expenses	16,844	
NET OPERATING INCOME	3,456	

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. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

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	123	7,043	11,469	4
Commercial	6	3,296	2,328	5
Industrial				6
Total Metered Sales to General Customers (461)	129	10,339	13,797	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		6,336	8
Other Sales to Public Authorities (464)				
Sales to Irrigation Customers (465)				
Sales for Resale (466)				
Interdepartmental Sales (467)			0	11
Total Sales of Water	130	10,339	20,133	12

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 or Fd-1)	6,336	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)	6,336	
Forfeited Discounts (470):		
Customer late payment charges	167	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	167	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify): NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	3,600	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,816	3
Chemicals (630)		4
Supplies and Expenses (640)		5
Repairs of Water Plant (650)		6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	5,416	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,686	8
Office Supplies and Expenses (681)	213	9
Outside Services Employed (682)	2,864	10
Insurance Expense (684)	125	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	402	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	6,290	
 Total Operation and Maintenance Expenses	11,706	

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
PSC Remainder Assessment		24 4
Other (specify): NONE		5
Total tax expense		24

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)	3,030		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)	10,517		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	13,547	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	2,590		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	4,022		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	6,612	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	150	1,011	23
Total Water Treatment Plant	150	1,011	
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)			3,030	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)			10,517	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	13,547	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			2,590	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			4,022	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	6,612	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,161	23
Total Water Treatment Plant	0	0	1,161	
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)	62,308		26
Transmission and Distribution Mains (343)	121,986	12,796	27
Fire Mains (344)	0		28
Services (345)	43,757	2,055	29
Meters (346)	10,164		30
Hydrants (348)	17,106	2,000	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	255,321	16,851	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	314	34	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	403		38
Other Tangible Property (390)	0		39
Total General Plant	717	34	
Total utility plant in service directly assignable	276,347	17,896	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	276,347	17,896	

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)			62,308 26
Transmission and Distribution Mains (343)			134,782 27
Fire Mains (344)			0 28
Services (345)			45,812 29
Meters (346)			10,164 30
Hydrants (348)			19,106 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	272,172
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			348 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			403 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	751
Total utility plant in service directly assignable	0	0	294,243
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	294,243

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			1,103	1,103	1
February			953	953	2
March			1,069	1,069	3
April			1,197	1,197	4
May			1,180	1,180	5
June			1,215	1,215	6
July			1,517	1,517	7
August			1,158	1,158	8
September			965	965	9
October			938	938	10
November			1,003	1,003	11
December			1,027	1,027	12
Total annual pumpage	0	0	13,325	13,325	
Less: Water sold				10,339	13
Volume pumped but not sold				2,986	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				80	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				120	18
Total volume not sold but accounted for				200	19
Volume pumped but unaccounted for				2,786	20
Percent of water lost				21%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				91	23
Date of maximum: 7/31/2001					24
Cause of maximum:					25
Flushing mains.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				3	26
Date of minimum: 11/4/2001					27
Total KWH used for pumping for the year				25,242	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

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)	
WELL	1	430	8	1	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP 1			1
Location	SANITARY DISTRICT			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	FRANKLIN			5
Year Installed	1987			6
Type	SUBMERSIBLE			7
Actual Capacity (gpm)	180			8
Pump Motor or Standby Engine Mfr	MADE UP			10
Year Installed	1987			11
Type	ELECTRIC			12
Horsepower	1			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)	S		3
Year constructed	1974		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	60		6
Total capacity in gallons (actual)	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	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	14,944	0	0	0	14,944
M	D	8.000	1,816	559	0	0	2,375
Total Within Municipality			16,760	559	0	0	17,319
Total Utility			16,760	559	0	0	17,319

1
2

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	103	0	0	0	103		1
M	1.000	12	3	0	0	15		2
M	2.000	2	0	0	0	2		3
Total Utility		117	3	0	0	120	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 (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	163	0	0	0	163	0	1
2.000	2	0	0	0	2	0	2
Total:	165	0	0	0	165	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	115	7	0	0	0	41	163	1
2.000	0	2	0	0	0	0	2	2
Total:	115	9	0	0	0	41	165	

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	20	1			21	2
Total Fire Hydrants	20	1	0	0	21	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Taxes (Acct. 408 - Water) (Page W-06)

There are only 2 employees in the district and they are both part time. They were told they didn't need to file social security due to the amount of earnings.

Water Mains (Page W-15)

Financed through contributions from developer.

Water Services (Page W-16)

One financed by utility, two financed by developer.

Meters (Page W-17)

No meters tested this year. Notified utility to start a testing rotation of meters.
