



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VERONA WATER UTILITY

Principal Office: 111 LINCOLN ST.
P.O. BOX 188
VERONA, WI 53593

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: VERONA WATER UTILITY

Utility Address: 111 LINCOLN ST.
P.O. BOX 188
VERONA, WI 53593

When was utility organized? 9/1/1932

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR RON RIEDER
Title: PUBLIC WORKS DIRECTOR

Office Address:
111 LINCOLN ST.
P.O. BOX 188
VERONA, WI 53593

Telephone: (608) 845 - 6695

Fax Number:

E-mail Address:

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

Name: MR CHAD C FREYMILLER
Title: STAFF ACCOUNTANT

Office Address: JOHNSON BLOCK & CO., INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

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

Name: MR. ROCCO CENITI
Title: CHAIRMAN

Office Address:
579 EASTVIEW RD.
VERONA, WI 53593

Telephone: (608) 845 - 7348

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: MR. JAY BENNETT, CPA

Title: MANAGER

Office Address: JOHNSON BLOCK & CO., INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbenett@johnsonblock.com

Date of most recent audit report: 3/23/2000

Period covered by most recent audit: 01/01/99 - 12/31/99

Names and titles of utility management including manager or superintendent:

Name: MR RON RIEDER

Title: PUBLIC WORKS DIRECTOR

Office Address:

111 LINCOLN ST
P.O. BOX 188
VERONA, WI 53593

Telephone: (608) 854 - 6695

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR ROCCO CENITI, CHAIRMAN
MR EDWARD RINGGENBERG
MR BILL WIEGEL

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	751,973	707,593	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	317,882	284,044	2
Depreciation Expense (403)	178,448	135,518	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	167,951	142,789	5
Total Operating Expenses	664,281	562,351	
Net Operating Income	87,692	145,242	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	87,692	145,242	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	85,452	45,597	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	85,452	45,597	
Total Income	173,144	190,839	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	173,144	190,839	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	161,166	103,310	14
Amortization of Debt Discount and Expense (428)	11,700	9,124	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	172,866	112,434	
Net Income	278	78,405	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	560,842	496,074	20
Balance Transferred from Income (433)	278	78,405	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	13,637	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	561,120	560,842	

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 Income from Nonutility Operations, Account 417.

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	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	84,826	5
INTEREST ON SPECIAL ASSESSMENTS	626	6
Total (Acct. 419):	85,452	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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 & 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	751,973	0	0	0	751,973	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	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	751,973	0	0	0	751,973	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	75,794		75,794	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	75,794	0	75,794	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,690,561	7,814,215	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	947,116	773,983	2
Net Utility Plant	8,743,445	7,040,232	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	79,468	79,468	5
Other Investments (124)	28,824	29,898	6
Special Funds (125)	1,125,385	902,304	7
Total Other Property and Investments	1,233,677	1,011,670	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	784,132	395,523	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	138,468	150,300	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	10,792	18,383	14
Materials and Supplies (150)	10,143	15,544	15
Prepayments (165)	640	1,154	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	944,175	580,904	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	86,248	66,539	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	77,176	145,811	20
Total Deferred Debits	163,424	212,350	
Total Assets and Other Debits	11,084,721	8,845,156	

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)	1,131,788	1,131,788	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	561,120	560,842	23
Total Proprietary Capital	1,692,908	1,692,630	
LONG-TERM DEBT			
Bonds (221)	3,370,859	2,108,786	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	187,434	202,000	26
Total Long-Term Debt	3,558,293	2,310,786	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	140,573	58,314	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	69,967	14,490	32
Other Current and Accrued Liabilities (238)	2,550	5,482	33
Total Current and Accrued Liabilities	213,090	78,286	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	102,103	101,464	36
Total Deferred Credits	102,103	101,464	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,518,327	4,661,990	41
Total Liabilities and Other Credits	11,084,721	8,845,156	

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 (101)	8,854,857	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	835,704				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	9,690,561	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	947,116	0	0	0	10
Total Accumulated Provision	947,116	0	0	0	
Net Utility Plant	8,743,445	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	773,983				773,983	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	178,448				178,448	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,258				11,258	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	189,706	0	0	0	189,706	13
Debits during year						14
Book cost of plant retired	16,573				16,573	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	16,573	0	0	0	16,573	19
Balance End of Year	947,116	0	0	0	947,116	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	10,143	15,544
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	10,143	15,544

**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)				
1997 Bonds	781	428	3,778	1
1998 Deferred amount on refinancing	8,048	428	49,860	2
1999 GENERAL OBLIGATION NOTES	1,012	428	3,060	3
2000 GENERAL OBLIGATION NOTES	1,859	428	29,550	4
Total			86,248	
Unamortized premium on debt (251)				
NONE				5
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	1,131,788	1
Changes during year (explain):		2
Balance end of year	<u><u>1,131,788</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)	
1997 Bonds	07/01/1997	04/01/2012	4.78%	295,750	1
1998 Mortgage Revenue Bonds	06/01/1998	06/01/2018	4.40%	1,735,109	2
2000 REVENUE BONDS	07/01/2000	12/01/2020	5.65%	1,340,000	3
Total Bonds (Account 221):				3,370,859	

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)					
1999 GENERAL OBLIGATION NOTE	09/01/1998	08/01/2014	4.40%	187,434	1
Total for Account 224				187,434	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	167,951	2
Charged electric department expense		3
Charged sewer department expense	3,513	4
Other (explain):		
NONE		5
Total Accruals and other credits	171,464	
Taxes paid during year:		
County, state and local taxes	163,901	6
Social Security taxes	6,434	7
PSC Remainder Assessment	1,129	8
Other (explain):		
NONE		9
Total payments and other debits	171,464	
Balance end of year	0	

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
1997 bonds	3,877	14,923	15,118	3,682	2
1998 MRB bonds	6,911	81,475	81,684	6,702	3
2000 REV BOND		56,139		56,139	4
Subtotal	10,788	152,537	96,802	66,523	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1999 GENERAL OBLIGATION NOTE	3,702	8,629	8,887	3,444	6
Subtotal	3,702	8,629	8,887	3,444	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	14,490	161,166	105,689	69,967	

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	4,661,990	0	0	0	0	4,661,990	1
Add credits during year:							
For Services	181,711					181,711	2
For Mains	620,656					620,656	3
Other (specify):							
HYDRANTS	53,970					53,970	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	5,518,327	0	0	0	0	5,518,327	
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):		
DUE FROM TIF DISTRICT	79,468	1
Total (Acct. 123):	79,468	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	28,824	2
Total (Acct. 124):	28,824	
Special Funds (125):		
RESERVED FOR BOND REQUIREMENTS	283,792	3
RESERVED FOR 2000 PROJECTS	841,593	4
Total (Acct. 125):	1,125,385	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	129,275	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
MISCELLANEOUS RECEIVABLES	9,193	9
Total (Acct. 142):	138,468	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
TAX ROLL DUE FROM GENERAL FUND	10,051	13
DUE FROM DANE COUNTY	741	14
Total (Acct. 145):	10,792	
Prepayments (165):		
PREPAID INSURANCE	640	15
Total (Acct. 165):	640	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
1997 TOWER PAINTING EXPENSE - AUTHORIZED 12/10/97	42,438	17
1999 WELL & PUMP REHAB - AUTHORIZED 2/24/00	34,738	18
Total (Acct. 183):	77,176	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):		0
Other Deferred Credits (253):		
TIF 2 AMOUNT DEFERRED	79,468	20
VESTED COMPENSATED ABSENCES	22,635	21
Total (Acct. 253):	102,103	

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	8,273,728	0	0	0	8,273,728	1
Materials and Supplies	12,843	0	0	0	12,843	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	860,549	0	0	0	860,549	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,090,158	0	0	0	5,090,158	6
Other (specify):					0	7
Average Net Rate Base	2,335,864	0	0	0	2,335,864	
Net Operating Income	87,692	0	0	0	87,692	8
Net Operating Income as a percent of Average Net Rate Base	3.75%	N/A	N/A	N/A	3.75%	

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	1,131,788	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	560,981	3
Other (Specify):		4
Total Average Proprietary Capital	1,692,769	
Net Income		
Net Income	278	5
Percent Return on Proprietary Capital	0.02%	

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

Income Statement Account Details (Page F-02)

Higher cash balances throughout the year creates an increase in A/C 419 Interest and Dividend Income.

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council
City of Verona
Verona, Wisconsin 53593

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

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

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

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

JOHNSON BLOCK AND COMPANY, INC.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 11, 2001

Mr. Ron Rieder, Public Works Director
Verona Water Utility
111 Lincoln Street
P.O. Box 188
Verona, WI 53593-0188

2000 Analytical Review DWCCA-6100-ELE

Dear Mr. Rieder:

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. The schedule notes to both the Water Services and Water Mains schedules indicate that mains and services were financed by "customer contributions." In the future, please fully explain customer contributions by following schedule head note No. 5 on page W-15 and schedule head note No. 3 on page W-16.

2. During our review, we noted page W-14, the Reservoir and Water Treatment schedule, is not completed. Please complete this page on your annual report system so it carries forward to next year, and print a page and mail or fax to our office for our system as soon as possible. If this page is not completed in the 2001 report, the report will not be accepted for filing and will be returned to your utility for completion.

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) 266-3768. Please respond no later than September 25th. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\6100.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	724,808	1
Total Sales of Water	724,808	
Other Operating Revenues		
Forfeited Discounts (470)	3,397	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	11,500	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,268	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	27,165	
Total Operating Revenues	751,973	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	13,828	8
Pumping Expenses (620-625)	71,749	9
Water Treatment Expenses (630-635)	10,348	10
Transmission and Distribution Expenses (640-655)	119,863	11
Customer Accounts Expenses (901-904)	8,707	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	93,387	14
Total Operation and Maintenance Expenses	317,882	
Other Operating Expenses		
Depreciation Expense (403)	178,448	15
Amortization Expense (404-407)		16
Taxes (408)	167,951	17
Total Other Operating Expenses	346,399	
Total Operating Expenses	664,281	
NET OPERATING INCOME	87,692	

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	2,181	164,048	374,411	4
Commercial	195	40,675	67,192	5
Industrial	37	28,767	53,490	6
Total Metered Sales to General Customers (461)	2,413	233,490	495,093	
Private Fire Protection Service (462)	22		6,620	7
Public Fire Protection Service (463)	1		201,812	8
Other Sales to Public Authorities (464)	12	15,869	21,283	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 2,448	 249,359	 724,808	

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)	201,812	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)	201,812	
Forfeited Discounts (470):		
Customer late payment charges	3,397	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,397	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT OF SPACE ON WATER TOWER FOR COMMUNICATION EQUIPMENT	11,500	8
Total Rents from Water Property (472)	11,500	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,884	10
Other (specify): MISCELLANEOUS	384	11
Total Other Water Revenues (474)	12,268	
Amortization of Construction Grants (475):		
NONE		12
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	13,828	4
Total Source of Supply Expenses	13,828	
 PUMPING EXPENSES		
Operation Labor (620)	12,166	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	39,938	7
Operation Supplies and Expenses (623)	5,290	8
Maintenance of Pumping Plant (625)	14,355	9
Total Pumping Expenses	71,749	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	3,201	10
Chemicals (631)	6,320	11
Operation Supplies and Expenses (632)	513	12
Maintenance of Water Treatment Plant (635)	314	13
Total Water Treatment Expenses	10,348	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	45,233	14
Operation Supplies and Expenses (641)	11,682	15
Maintenance of Distribution Reservoirs and Standpipes (650)	43,385	16
Maintenance of Mains (651)	13,443	17
Maintenance of Services (652)	3,914	18
Maintenance of Meters (653)	825	19
Maintenance of Hydrants (654)	1,189	20
Maintenance of Other Plant (655)	192	21
Total Transmission and Distribution Expenses	119,863	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	83	22
Accounting and Collecting Labor (902)	4,800	23
Supplies and Expenses (903)	3,824	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	8,707	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,960	27
Office Supplies and Expenses (921)	1,714	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	37,116	30
Property Insurance (924)	3,766	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	25,243	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	469	35
Transportation Expenses (933)	4,119	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	93,387	
 Total Operation and Maintenance Expenses	 317,882	

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		163,901	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,513	2
Net property tax equivalent		160,388	
Social Security		6,434	3
PSC Remainder Assessment		1,129	4
Other (specify): NONE			5
Total tax expense		<u>167,951</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224400				3
County tax rate	mills		3.594200				4
Local tax rate	mills		9.036700				5
School tax rate	mills		14.498300				6
Voc. school tax rate	mills		1.587800				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.941400				10
Less: state credit	mills		1.884500				11
Net tax rate	mills		27.056900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.036700				14
Combined School Tax Rate	mills		16.086100				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.122800				17
Total Tax Rate	mills		28.941400				18
Ratio of Local and School Tax to Total	dec.		0.868058				19
Total tax net of state credit	mills		27.056900				20
Net Local and School Tax Rate	mills		23.486946				21
Utility Plant, Jan. 1	\$	7,814,215	7,814,215				22
Materials & Supplies	\$	15,544	15,544				23
Subtotal	\$	7,829,759	7,829,759				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	7,829,759	7,829,759				26
Assessment Ratio	dec.		0.891262				27
Assessed Value	\$	6,978,367	6,978,367				28
Net Local & School Rate	mills		23.486946				29
Tax Equiv. Computed for Current Year	\$	163,901	163,901				30
Tax Equivalent per 1994 PSC Report	\$	96,999					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	163,901					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	350,605		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	350,605	0	
PUMPING PLANT			
Land and Land Rights (320)	14,051		12
Structures and Improvements (321)	230,553	454,090	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	143,129	62,952	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,384		20
Total Pumping Plant	389,117	517,042	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,187		23
Total Water Treatment Plant	7,187	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			350,605 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	350,605
PUMPING PLANT			
Land and Land Rights (320)			14,051 12
Structures and Improvements (321)			684,643 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	7,600		198,481 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,384 20
Total Pumping Plant	7,600	0	898,559
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			7,187 23
Total Water Treatment Plant	0	0	7,187
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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	143,826		26
Transmission and Distribution Mains (343)	4,763,479	420,474	27
Fire Mains (344)	0		28
Services (345)	984,406	83,474	29
Meters (346)	340,316	71,386	30
Hydrants (348)	548,823	80,977	31
Other Transmission and Distribution Plant (349)	24,159		32
Total Transmission and Distribution Plant	6,805,009	656,311	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,000		34
Office Furniture and Equipment (391)	5,881		35
Computer Equipment (391.1)	27,074		36
Transportation Equipment (392)	79,522	5,478	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	27,204		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	140,681	5,478	
Total utility plant in service directly assignable	7,692,599	1,178,831	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,692,599	1,178,831	

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)			143,826 26
Transmission and Distribution Mains (343)			5,183,953 27
Fire Mains (344)			0 28
Services (345)			1,067,880 29
Meters (346)	1,493		410,209 30
Hydrants (348)	7,480		622,320 31
Other Transmission and Distribution Plant (349)			24,159 32
Total Transmission and Distribution Plant	8,973	0	7,452,347
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,000 34
Office Furniture and Equipment (391)			5,881 35
Computer Equipment (391.1)			27,074 36
Transportation Equipment (392)			85,000 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			27,204 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	146,159
Total utility plant in service directly assignable	16,573	0	8,854,857
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	16,573	0	8,854,857

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			23,109	23,109	1
February			21,517	21,517	2
March			23,520	23,520	3
April			23,307	23,307	4
May			26,477	26,477	5
June			25,649	25,649	6
July			29,796	29,796	7
August			27,714	27,714	8
September			24,898	24,898	9
October			25,308	25,308	10
November			24,152	24,152	11
December			23,732	23,732	12
Total for year	0	0	299,179	299,179	
Less: Measured or estimated water used in main flushing and water treatment during year				5,000	13
Less: Other utility use				289	14
Other utility use explanation:					15
Water loss from stuck meters.					
Water pumped into distribution system				293,890	16
Less: Water sold				249,359	17
Losses and unaccounted for				44,531	18
Percent unaccounted for to the nearest whole percent (%)				15%	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				1,368	21
Date of maximum: 7/27/2000					22
Cause of maximum:					23
Lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year				429	24
Date of minimum: 3/11/2000					25
Total KWH used for pumping for the year				497,877	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)	
1932 WELL	1	114	12	500,000	Yes	1
1959 WELL	2	170	15	864,000	Yes	2
1974 WELL	3	1,033	17	1,440,000	Yes	3
1993 WELL	4	1,100	17	216,000	Yes	4

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	1	2	3	1
Location	VERONA	VERONA	VERONA	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1982	1987	2000	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	370	1,000	1,500	8
Pump Motor or Standby Engine Mfr	G. E.	U.S. MOTORS	GENERAL ELECTRIC	10
Year Installed	1982	1987	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	125	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4			14
Location	VERONA			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,500			21
Pump Motor or Standby Engine Mfr	U.S. MOTORS			23
Year Installed	1993			24
Type	ELECTRIC			25
Horsepower	150			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)
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NONE

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	2.000	550	0	0	0	550	1
M	D	6.000	67,296	1,430	0	0	68,726	2
M	D	8.000	67,160	8,016	0	0	75,176	3
M	D	10.000	58,041	2,412	0	0	60,453	4
M	D	12.000	11,849	0	0	0	11,849	5
Total Within Municipality			204,896	11,858	0	0	216,754	
Total Utility			204,896	11,858	0	0	216,754	

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	1,164	0	0	0	1,164		1
M	1.000	1,113	147	0	0	1,260	71	2
M	1.250	58	0	0	0	58		3
M	1.500	148	14	0	0	162		4
M	2.000	36	5	0	0	41		5
M	4.000	5	0	0	0	5		6
M	6.000	14	12	0	0	26		7
M	8.000	1	3	0	0	4		8
Total Utility		2,539	181	0	0	2,720	71	

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	29	0	29	0	0	0	1
0.750	2,609	373	12	0	2,970	76	2
1.000	41	10	0	0	51	0	3
1.500	38	3	0	0	41	0	4
2.000	15	2	0	0	17	0	5
3.000	2	1	0	0	3	0	6
4.000	2	0	0	0	2	0	7
Total:	2,736	389	41	0	3,084	76	

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	0	0	0	0	0	0	0	1
0.750	2,448	130	34	9	0	349	2,970	2
1.000	1	34	4	3	0	9	51	3
1.500	0	28	4	2	0	7	41	4
2.000	0	10	0	7	0	0	17	5
3.000	0	1	0	1	0	1	3	6
4.000	0	0	1	1	0	0	2	7
Total:	2,449	203	43	23	0	366	3,084	

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	421	24	5		440	2
Total Fire Hydrants	421	24	5	0	440	
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:	230
Number of distribution system valves end of year:	1,020
Number of distribution valves operated during year:	225

WATER OPERATING SECTION FOOTNOTES

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

Utility did not receive rents for the entire year resulting in a decrease in A/C 472 Rents from Water Property.

Water Operation & Maintenance Expenses (Page W-05)

Changes in the allocation of wages results in a decrease in A/C 902 Accounting & Collecting Labor.

A/C 923 Outside Services Employed increased due to costs for public fire protection study.

Increased main repairs causes an increase in A/C 651 Maintenance of Mains.

A/C 622 Fuel or Power Purchased for Pumping increased due to higher fuel prices.

Water Utility Plant in Service (Page W-08)

Increase in A/C 321 Structures & Improvements relates to water tower construction costs.

Replacement of pump results in an addition to A/C 325 Electric Pumping Equipment.

Water Mains (Page W-15)

Main additions were financed through customer contributions, as well as, capital paid in by municipality and new debt issued.

Water Services (Page W-16)

Service additions were financed through customer contributions, as well as, capital paid in by municipality and new debt issued.

Hydrants and Distribution System Valves (Page W-18)

Utility will attempt to operate the required number of valves in future years.
