



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: VERONA WATER UTILITY

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Principal Office: 410 INVESTMENT COURT  
VERONA, WI 53593

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For the Year Ended: DECEMBER 31, 2003

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**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:** 410 INVESTMENT COURT

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:**

410 INVESTMENT COURT

VERONA, WI 53593

**Telephone:** (608) 845 - 6695

**Fax Number:** (608) 845 - 6801

**E-mail Address:** ron.reider@ci.verona.wi.us

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

**Name:** CINDY BROERMAN

**Title:** SENIOR ACCOUNTANT

**Office Address:** VIRCHOW, KRAUSE & CO., LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 352 - 6622

**Fax Number:** (608) 352 - 8532

**E-mail Address:** cbroerman@virchowkrause.com

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

**Name:** MR ROCCO CENITI

**Title:** CHAIRMAN

**Office Address:**

579 EASTVIEW ROAD

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**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JOHN ANDRES

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & CO., LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 6622

**Fax Number:** (608) 240 - 8532

**E-mail Address:** jandres@virchowkrause.com

**Date of most recent audit report:** 12/31/2003

**Period covered by most recent audit:** 1/1/03 - 12/31/03

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR RON RIEDER

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**  
410 INVESTMENT COURT  
VERONA, WI 53593

**Telephone:** (608) 845 - 6695

**Fax Number:** (608) 845 - 6801

**E-mail Address:** ron.reider@ci.verona.wi.us

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

ROCCO CENITI, CHAIRMAN  
ROBERT KASIETA  
BRAD STINER

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,167,876	1,046,804	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	324,341	287,520	2
Depreciation Expense (403)	163,944	236,148	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	223,399	239,433	5
<b>Total Operating Expenses</b>	<b>711,684</b>	<b>763,101</b>	
<b>Net Operating Income</b>	<b>456,192</b>	<b>283,703</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>456,192</b>	<b>283,703</b>	
<b>OTHER INCOME</b>			
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)	14,585	16,613	10
Miscellaneous Nonoperating Income (421)	573,134	0	11
<b>Total Other Income</b>	<b>587,719</b>	<b>16,613</b>	
<b>Total Income</b>	<b>1,043,911</b>	<b>300,316</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	81,877	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>81,877</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>962,034</b>	<b>300,316</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	153,700	169,422	14
Amortization of Debt Discount and Expense (428)	12,284	12,083	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	12,368	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
<b>Total Interest Charges</b>	<b>178,352</b>	<b>181,505</b>	
<b>Net Income</b>	<b>783,682</b>	<b>118,811</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	820,924	702,113	20
Balance Transferred from Income (433)	783,682	118,811	21
Miscellaneous Credits to Surplus (434)	5,374,418	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,979,024</b>	<b>820,924</b>	

### 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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,167,876		1,167,876	1
<b>Total (Acct. 400):</b>	<b>1,167,876</b>	<b>0</b>	<b>1,167,876</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	324,341		324,341	2
<b>Total (Acct. 401-402):</b>	<b>324,341</b>	<b>0</b>	<b>324,341</b>	
<b>Depreciation Expense (403):</b>				
Derived	163,944		163,944	3
<b>Total (Acct. 403):</b>	<b>163,944</b>	<b>0</b>	<b>163,944</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	223,399		223,399	5
<b>Total (Acct. 408):</b>	<b>223,399</b>	<b>0</b>	<b>223,399</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>456,192</b>	<b>0</b>	<b>456,192</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON INVESTMENTS	14,585	0	14,585 11
<b>Total (Acct. 419):</b>	<b>14,585</b>	<b>0</b>	<b>14,585</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	573,134	573,134 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>573,134</b>	<b>573,134</b>
<b>TOTAL OTHER INCOME:</b>	<b>14,585</b>	<b>573,134</b>	<b>587,719</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	81,877	81,877 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>81,877</b>	<b>81,877</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>81,877</b>	<b>81,877</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	153,700	[REDACTED]	153,700 17
<b>Total (Acct. 427):</b>	<b>153,700</b>	<b>0</b>	<b>153,700</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	12,284	[REDACTED]	12,284 18
<b>Total (Acct. 428):</b>	<b>12,284</b>	<b>0</b>	<b>12,284</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	12,368	[REDACTED]	12,368 20
<b>Total (Acct. 430):</b>	<b>12,368</b>	<b>0</b>	<b>12,368</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 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)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>178,352</b>	<b>0</b>	<b>178,352</b>
<b>NET INCOME:</b>	<b>292,425</b>	<b>491,257</b>	<b>783,682</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	820,924	0	820,924 23
<b>Total (Acct. 216):</b>	<b>820,924</b>	<b>0</b>	<b>820,924</b>
<b>Balance Transferred from Income (433):</b>			
Derived	292,425	491,257	783,682 24
<b>Total (Acct. 433):</b>	<b>292,425</b>	<b>491,257</b>	<b>783,682</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
ELIMINATION OF CIAC	0	5,374,418	5,374,418 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>5,374,418</b>	<b>5,374,418</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 28
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,113,349</b>	<b>5,865,675</b>	<b>6,979,024</b>

**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
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	1,167,876	0	0	0	1,167,876	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,167,876</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,167,876</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. 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.
4. 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	85,837		85,837	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
<b>Total Payroll</b>	<b>85,837</b>	<b>0</b>	<b>85,837</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	12,762,318	11,831,888	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,347,099	1,352,982	<b>2</b>
<b>Net Utility Plant</b>	<b>10,415,219</b>	<b>10,478,906</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	38,699	37,664	<b>6</b>
Special Funds (125)	944,533	767,820	<b>7</b>
<b>Total Other Property and Investments</b>	<b>983,232</b>	<b>805,484</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,221,292	836,455	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	172,183	162,364	<b>11</b>
Other Accounts Receivable (143)	10,018	10,440	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	18,001	11,361	<b>14</b>
Materials and Supplies (150)	16,538	15,291	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>3</b> <b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,438,032</b>	<b>1,035,914</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	55,868	60,713	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	17,959	<b>20</b>
<b>Total Deferred Debits</b>	<b>55,868</b>	<b>78,672</b>	
<b>Total Assets and Other Debits</b>	<b>12,892,351</b>	<b>12,398,976</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,412,662	2,048,886	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	6,979,024	820,924	23
<b>Total Proprietary Capital</b>	<b>9,391,686</b>	<b>2,869,810</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,030,196	3,168,947	24
Advances from Municipality (223)	239,750	0	25
Other Long-Term Debt (224)	138,876	163,155	26
<b>Total Long-Term Debt</b>	<b>3,408,822</b>	<b>3,332,102</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	43,892	29,566	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	20,690	18,545	32
Other Current and Accrued Liabilities (238)	27,261	24,229	33
<b>Total Current and Accrued Liabilities</b>	<b>91,843</b>	<b>72,340</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	6,124,724	41
<b>Total Liabilities and Other Credits</b>	<b>12,892,351</b>	<b>12,398,976</b>	

**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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	11,831,888	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,191,263	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	6,571,055	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>12,762,318</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,514,916	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	832,183	0	0	0	13
<b>Total Accumulated Provision</b>	<b>2,347,099</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>10,415,219</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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)	
<b>Balance first of year (110.1)</b>	1,352,982				<b>1,352,982</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	163,944				<b>163,944</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	16,390				<b>16,390</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>180,334</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>180,334</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	18,400				<b>18,400</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>18,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,400</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>1,514,916</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,514,916</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):  
 1. Report the amounts charged to Depreciation Expense (426).  
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	81,877				<b>81,877</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage					<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. deprec on contrib plnt 1/1/03	750,306				<b>750,306</b>	<b>10</b>
<b>Total credits</b>	<b>832,183</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>832,183</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				<b>0</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>832,183</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>832,183</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	No					<b>19</b>
If yes, what is the rate?						<b>20</b>

**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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	16,538	15,291 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>16,538</u>	<u>15,291</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997 GENERAL OBLIGATION BONDS	649	428	1,694	1
1998 Deferred amount on refinancing	7,773	428	26,044	2
1999 GENERAL OBLIGATION NOTES	806	428	463	3
2000 REVENUE BONDS	2,525	428	20,759	4
2003 REVENUE BONDS	531	428	6,908	5
<b>Total</b>			<b>55,868</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				6
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,048,886	<b>1</b>
<b>Changes during year (explain):</b>		
TIF - RAILROAD PROJECT	74,734	<b>2</b>
TIF - EPIC	289,042	<b>3</b>
<b>Balance end of year</b>	<u><u>2,412,662</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)	
1998 Mortgage Revenue Bonds	06/01/1998	06/01/2018	4.40%	1,545,196	<b>1</b>
2000 REVENUE BONDS	07/01/2000	06/01/2020	5.65%	1,255,000	<b>2</b>
2003 REVENUE BONDS	07/01/2003	06/01/2016	2.68%	230,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>3,030,196</b>	

**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)	
<b>Advances (223)</b>					
1997 GENERAL OBLIGATION BONDS	07/01/1997	04/01/2012	4.78%	239,750	1
<b>Total for Account 223</b>				<b>239,750</b>	
<b>Other Long-Term Debt (224)</b>					
1999 GENERAL OBLIGATION NOTE	09/01/1998	08/01/2014	4.40%	138,876	2
<b>Total for Account 224</b>				<b>138,876</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	223,399	2
Charged electric department expense		3
Charged sewer department expense	4,794	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>228,193</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	219,201	6
Social Security taxes	7,659	7
PSC Remainder Assessment	1,333	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>228,193</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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)	
<b>Bonds (221)</b>					
NONE	0			0	1
2000 REV BOND	5,963	70,141	70,343	5,761	2
1998 MRB bonds	6,305	73,349	73,749	5,905	3
2003 REV BOND		3,404		3,404	4
<b>Subtotal</b>	<b>12,268</b>	<b>146,894</b>	<b>144,092</b>	<b>15,070</b>	
<b>Advances from Municipality (223)</b>					
1997 GENERAL OBLIGATION BONDS	3,262	12,368	12,595	3,035	5
<b>Subtotal</b>	<b>3,262</b>	<b>12,368</b>	<b>12,595</b>	<b>3,035</b>	
<b>Other Long-Term Debt (224)</b>					
1999 GENERAL OBLIGATION NOTE	3,015	6,806	7,236	2,585	6
<b>Subtotal</b>	<b>3,015</b>	<b>6,806</b>	<b>7,236</b>	<b>2,585</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>18,545</b>	<b>166,068</b>	<b>163,923</b>	<b>20,690</b>	

### 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESMENTS RECEIVABLE	38,699	2
<b>Total (Acct. 124):</b>	<b>38,699</b>	
<b>Special Funds (125):</b>		
BOND REDEMPTION	41,864	3
BOND RESERVE	302,348	4
DEPRECIATION FUND	377,760	5
CONSTRUCTION FUND	222,561	6
<b>Total (Acct. 125):</b>	<b>944,533</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	172,183	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>172,183</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
MISCELLANEOUS RECEIVABLES FOR REPAIRS, ETC	10,018	14
<b>Total (Acct. 143):</b>	<b>10,018</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL DUE FROM GENERAL FUND	910	15
DUE FROM DANE COUNTY	17,091	16
<b>Total (Acct. 145):</b>	<b>18,001</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Extraordinary Property Losses (182):</b>	
NONE	18
<b>Total (Acct. 182):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Debits (183):</b>	
NONE	19
<b>Total (Acct. 183):</b>	<b>0</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	20
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	21
<b>Total (Acct. 253):</b>	<b>0</b>

**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 contributed plant in service, 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	5,949,213	0	0	0	5,949,213	1
Materials and Supplies	15,914	0	0	0	15,914	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,433,949	0	0	0	1,433,949	4
Customer Advances for Construction					0	5
					0	6
<b>Average Net Rate Base</b>	<b>4,531,178</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,531,178</b>	
Net Operating Income	456,192	0	0	0	456,192	7
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>10.07%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>10.07%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

None

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**2. Leaseholder changes.**

None

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**3. Extensions of service.**

None

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**4. Estimated changes in revenues due to rate changes.**

None

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**5. Obligations incurred or assumed, excluding commercial paper.**

The utility issued \$230,000 of revenue bonds during 2003 to finance certain utility projects.

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**6. Formal proceedings with the Public Service Commission.**

None

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**7. Any additional matters.**

None

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## FINANCIAL SECTION FOOTNOTES

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### Capital Paid in by Municipality (Acct. 200) (Page F-14)

#### General footnotes

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### Signature Page (Page ii)

#### General footnotes

#### ACCOUNTANTS' COMPILATION REPORT

Verona Water Utility  
Verona, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Verona Water Utility, an enterprise fund of the City of Verona as of December 31, 2003 and 2002, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2003 in the accompanying prescribed form.

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

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
March 3, 2004

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**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	6,124,724	0	0	0	0	<b>6,124,724</b>	1
<b>Add credits during year:</b>							
NONE						<b>0</b>	2
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	6,124,724					<b>6,124,724</b>	3
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,037,229	975,789	1
<b>Total Sales of Water</b>	<b>1,037,229</b>	<b>975,789</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	3,793	3,020	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	108,773	51,286	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	18,081	16,709	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>130,647</b>	<b>71,015</b>	
<b>Total Operating Revenues</b>	<b>1,167,876</b>	<b>1,046,804</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	8
Pumping Expenses (620-625)	108,694	95,945	9
Water Treatment Expenses (630-635)	12,636	12,272	10
Transmission and Distribution Expenses (640-655)	82,499	60,280	11
Customer Accounts Expenses (901-904)	16,466	11,240	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	104,046	107,783	14
<b>Total Operation and Maintenance Expenses</b>	<b>324,341</b>	<b>287,520</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	163,944	236,148	15
Amortization Expense (404-407)		0	16
Taxes (408)	223,399	239,433	17
<b>Total Other Operating Expenses</b>	<b>387,343</b>	<b>475,581</b>	
<b>Total Operating Expenses</b>	<b>711,684</b>	<b>763,101</b>	
<b>NET OPERATING INCOME</b>	<b>456,192</b>	<b>283,703</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,993	208,852	548,128	4
Commercial	238	51,148	99,384	5
Industrial	46	42,811	52,958	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,277</b>	<b>302,811</b>	<b>700,470</b>	
Private Fire Protection Service (462)	43		19,233	7
Public Fire Protection Service (463)	1		270,785	8
Other Sales to Public Authorities (464)	30	32,211	46,741	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>3,351</b>	<b>335,022</b>	<b>1,037,229</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	270,785	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>270,785</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,793	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,793</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
RENT OF SPACE ON WATER TOWER FOR COMMUNICATION EQUIPMENT	108,773	8
<b>Total Rents from Water Property (472)</b>	<b>108,773</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	17,633	10
<b>Other (specify):</b> MISCELLANEOUS	448	11
<b>Total Other Water Revenues (474)</b>	<b>18,081</b>	

**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)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	6,850	8,233	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	66,875	58,589	7
Operation Supplies and Expenses (623)	4,935	4,244	8
Maintenance of Pumping Plant (625)	30,034	24,879	9
<b>Total Pumping Expenses</b>	<b>108,694</b>	<b>95,945</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	5,616	5,228	10
Chemicals (631)	5,626	6,097	11
Operation Supplies and Expenses (632)	817	410	12
Maintenance of Water Treatment Plant (635)	577	537	13
<b>Total Water Treatment Expenses</b>	<b>12,636</b>	<b>12,272</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	44,953	48,009	14
Operation Supplies and Expenses (641)	2,931	1,613	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,499	493	16
Maintenance of Mains (651)	12,214	3,476	17
Maintenance of Services (652)	10,297	2,362	18
Maintenance of Meters (653)	1,409	3,524	19
Maintenance of Hydrants (654)	4,196	803	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>82,499</b>	<b>60,280</b>	

**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)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	8,319	6,087	<b>22</b>
Accounting and Collecting Labor (902)	8,147	5,153	<b>23</b>
Supplies and Expenses (903)		0	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>16,466</b>	<b>11,240</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	11,952	11,839	<b>27</b>
Office Supplies and Expenses (921)	9,520	10,282	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	11,413	22,550	<b>30</b>
Property Insurance (924)	3,980	5,000	<b>31</b>
Injuries and Damages (925)		0	<b>32</b>
Employee Pensions and Benefits (926)	52,765	45,486	<b>33</b>
Regulatory Commission Expenses (928)		0	<b>34</b>
Miscellaneous General Expenses (930)	427	782	<b>35</b>
Transportation Expenses (933)	13,989	10,956	<b>36</b>
Maintenance of General Plant (935)		888	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>104,046</b>	<b>107,783</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>324,341</b>	<b>287,520</b>	

### 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)	This Year (c)	Last Year (d)	
Property Tax Equivalent		219,201	235,756	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,794	5,042	2
<b>Net property tax equivalent</b>		<b>214,407</b>	<b>230,714</b>	
Social Security		7,659	7,652	3
PSC Remainder Assessment		1,333	1,067	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>223,399</b>	<b>239,433</b>	

### 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 (total of utility financed and contributed plant), 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
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.221600				3
County tax rate	mills		3.066200				4
Local tax rate	mills		7.644400				5
School tax rate	mills		12.207200				6
Voc. school tax rate	mills		1.463300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.602700</b>				10
Less: state credit	mills		1.537200				11
<b>Net tax rate</b>	mills		<b>23.065500</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.644400</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.670500</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.314900</b>				17
<b>Total Tax Rate</b>	mills		<b>24.602700</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.866364</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.065500</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.983125</b>				21
Utility Plant, Jan. 1	\$	11,831,888	11,831,888				22
Materials & Supplies	\$	15,291	15,291				23
<b>Subtotal</b>	\$	<b>11,847,179</b>	<b>11,847,179</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>11,847,179</b>	<b>11,847,179</b>				26
Assessment Ratio	dec.		0.925900				27
<b>Assessed Value</b>	\$	<b>10,969,303</b>	<b>10,969,303</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.983125</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>219,201</b>	<b>219,201</b>				30
Tax Equivalent per 1994 PSC Report	\$	96,999					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>219,201</b>					34

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>350,605</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	65,089		12
Structures and Improvements (321)	1,091,539	5,482	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	342,021	2,254	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	46,384	4,325	20
<b>Total Pumping Plant</b>	<b>1,545,033</b>	<b>12,061</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,187		23
<b>Total Water Treatment Plant</b>	<b>7,187</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>350,605</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			65,089	12
Structures and Improvements (321)		(34,067)	1,062,954	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			344,275	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			50,709	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(34,067)</b>	<b>1,523,027</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,187	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>7,187</b>	

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	632,062		26
Transmission and Distribution Mains (343)	6,160,010	342,149	27
Fire Mains (344)	0		28
Services (345)	1,162,393	40,182	29
Meters (346)	518,147	56,365	30
Hydrants (348)	719,190	46,165	31
Other Transmission and Distribution Plant (349)	24,159		32
<b>Total Transmission and Distribution Plant</b>	<b>9,215,961</b>	<b>484,861</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	451,000		34
Office Furniture and Equipment (391)	5,881		35
Computer Equipment (391.1)	30,584	5,577	36
Transportation Equipment (392)	85,000		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	32,935		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	7,702		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	100,000		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>713,102</b>	<b>5,577</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,831,888</b>	<b>502,499</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>11,831,888</b>	<b>502,499</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)  
--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(66,688)	565,374 26
Transmission and Distribution Mains (343)	3,920	(4,858,797)	1,639,442 27
Fire Mains (344)			0 28
Services (345)	880	(720,684)	481,011 29
Meters (346)	13,600		560,912 30
Hydrants (348)		(444,488)	320,867 31
Other Transmission and Distribution Plant (349)			24,159 32
<b>Total Transmission and Distribution Plant</b>	<b>18,400</b>	<b>(6,090,657)</b>	<b>3,591,765</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			451,000 34
Office Furniture and Equipment (391)			5,881 35
Computer Equipment (391.1)			36,161 36
Transportation Equipment (392)			85,000 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			32,935 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			7,702 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			100,000 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>718,679</b>
<b>Total utility plant in service directly assignable</b>	<b>18,400</b>	<b>(6,124,724)</b>	<b>6,191,263</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>18,400</b>	<b>(6,124,724)</b>	<b>6,191,263</b>

**WATER UTILITY PLANT IN SERVICE**  
**--Plant Financed by Contributions--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
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)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)		34,067	34,067 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>34,067</b>	<b>34,067</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) 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. If applicable, provide construction authorization.
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		309,810	27
Fire Mains (344)			28
Services (345)		82,438	29
Meters (346)			30
Hydrants (348)		54,083	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>446,331</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>446,331</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>446,331</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		66,688	66,688 26
Transmission and Distribution Mains (343)		4,858,797	5,168,607 27
Fire Mains (344)			0 28
Services (345)		720,684	803,122 29
Meters (346)			0 30
Hydrants (348)		444,488	498,571 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>6,090,657</b>	<b>6,536,988</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>6,124,724</b>	<b>6,571,055</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>6,124,724</b>	<b>6,571,055</b>

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			28,405	<b>28,405</b>	1
February			25,875	<b>25,875</b>	2
March			26,470	<b>26,470</b>	3
April			25,851	<b>25,851</b>	4
May			27,268	<b>27,268</b>	5
June			34,005	<b>34,005</b>	6
July			33,855	<b>33,855</b>	7
August			45,730	<b>45,730</b>	8
September			33,613	<b>33,613</b>	9
October			28,048	<b>28,048</b>	10
November			26,139	<b>26,139</b>	11
December			27,420	<b>27,420</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>362,679</b>	<b>362,679</b>	
Less: Water sold				335,022	13
Volume pumped but not sold				<b>27,657</b>	14
Volume sold as a percent of volume pumped				<b>92%</b>	15
Volume used for water production, water quality and system maintenance				6,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>6,000</b>	19
Volume pumped but unaccounted for				<b>21,657</b>	20
Percent of water lost				<b>6%</b>	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.)				2,273	23
Date of maximum: 8/19/2003					24
Cause of maximum:					25
Lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				537	26
Date of minimum: 1/12/2003					27
Total KWH used for pumping for the year				623,360	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1993 WELL - CROSS COUNTRY RO.	AJ776	1,100	17	2,160,000	Yes	<b>1</b>
1932 WELL - S. SHUMAN ST.	BF558	771	12	532,000	Yes	<b>2</b>
1959 WELL - FACTORY ST.	BF559	1,153	15	1,440,000	Yes	<b>3</b>
1974 WELL - N. NINE MOUND ROAD	BF560	1,033	17	1,440,000	Yes	<b>4</b>

### 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.	GE	GENERAL ELECTRIC	10
Year Installed	1982	2001	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	150	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)
Identification number or name	1	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	<b>3</b>
Year constructed	1972	2001	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	160	182	<b>6</b>
Total capacity in gallons (actual)	300,000	300,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9500	0.9500	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	<b>14</b>

### 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	0	0	0	0	0	1
M	D	6.000	69,419	747	490	0	69,676	2
M	D	8.000	80,534	6,870	0	0	87,404	3
M	D	10.000	65,257	4,804	0	0	70,061	4
M	D	12.000	19,543	0	0	0	19,543	5
<b>Total Within Municipality</b>			<b>234,753</b>	<b>12,421</b>	<b>490</b>	<b>0</b>	<b>246,684</b>	
<b>Total Utility</b>			<b>234,753</b>	<b>12,421</b>	<b>490</b>	<b>0</b>	<b>246,684</b>	

### 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	11	0	1,153	0	<b>1</b>
M	1.000	1,333	90	0	0	1,423	20	<b>2</b>
M	1.250	58	0	0	0	58	0	<b>3</b>
M	1.500	162	4	0	0	166	0	<b>4</b>
M	2.000	59	8	0	0	67	0	<b>5</b>
M	4.000	5	2	0	0	7	0	<b>6</b>
M	6.000	35	7	0	0	42	1	<b>7</b>
M	8.000	4	0	0	0	4	0	<b>8</b>
<b>Total Utility</b>		<b>2,820</b>	<b>111</b>	<b>11</b>	<b>0</b>	<b>2,920</b>	<b>21</b>	

### 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)	
0.625	0	0	0	0	0	0	1
0.750	3,317	240	272	0	3,285	200	2
1.000	61	6	0	2	69	5	3
1.500	42	0	0	2	44	11	4
2.000	24	2	0	0	26	7	5
3.000	3	0	0	2	5	2	6
4.000	2	0	0	0	2	1	7
<b>Total:</b>	<b>3,449</b>	<b>248</b>	<b>272</b>	<b>6</b>	<b>3,431</b>	<b>226</b>	

#### 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	2,988	135	44	10	0	108	3,285	2
1.000	4	52	6	4	0	3	69	3
1.500	1	34	4	3	0	2	44	4
2.000	0	14	1	10	0	1	26	5
3.000	0	3	0	2	0	0	5	6
4.000	0	0	1	1	0	0	2	7
<b>Total:</b>	<b>2,993</b>	<b>238</b>	<b>56</b>	<b>30</b>	<b>0</b>	<b>114</b>	<b>3,431</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	474	30			504	2
<b>Total Fire Hydrants</b>	<b>474</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>504</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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: 125  
 Number of distribution system valves end of year: 1,115  
 Number of distribution valves operated during year: 325

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 650 - Increase is due to miscellaneous maintenance projects around the tower in 2003.

Account 651 - Increase is due to an increase in main breaks in 2003 and hiring of one additional staff.

Account 652 - Increase is due an increase in maintenance during 2003 and hiring of one additional staff.

Account 923 - 2002 included increased costs due to a water mapping project.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

All adjustments are to reclassify plant to contributed plant.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

All adjustments are to reclassify plant to contributed plant.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions were financed by developers, the utility, and TIF.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Additions were financed by developers, the utility, and TIF.

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### Meters (Page W-19)

#### General footnotes

Additions were financed by the utility.

Explain all reported adjustments.

All adjustments are to true up number to actual.

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### Hydrants and Distribution System Valves (Page W-20)

#### General footnotes

Due to time constraints on utility employees, less than half of the hydrants and valves were operated in 2003.

Additions were financed by developers, the utility, and TIF.

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