



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CASSVILLE WATER & SEWER UTILITY

Principal Office: 100 WEST AMELIA STREET
CASSVILLE, WI 53806-0171

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I BETTY NELSON of
(Person responsible for accounts)

CASSVILLE WATER & SEWER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/24/2002
(Date)

CLERK / TREASURER
(Title)

TABLE OF CONTENTS

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

TABLE OF CONTENTS

Schedule Name	Page
SEWER OPERATING SECTION	
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service	S-07
Sewer Services	S-09
Sewer Mains	S-10
Sewer Operating Section Footnotes	S-11

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CASSVILE WATER & SEWER UTILITY

Utility Address: 100 WEST AMELIA STREET
CASSVILLE, WI 53806-0171

When was utility organized? 1/1/1897

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS BETTY NELSON

Title: CLERK/TREASURER

Office Address:

100 WEST AMELIA STREET
P.O. BOX 171
CASSVILLE, WI 53806

Telephone: (608) 725 - 5180

Fax Number: (608) 725 - 2192

E-mail Address:

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

Name: MR CHAD FREYMILLER

Title: STAFF ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: chadf@johnsonblock.com

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

Name: MR STEVE BECWAR

Title: CHAIRMAN

Office Address:

100 WEST AMELIA STREET
P.O. BOX 171
CASSVILLE, WI 53806

Telephone: (608) 725 - 5180

Fax Number: (608) 725 - 2192

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 ALAN BREY

Title: SHAREHOLDER

Office Address: JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: abrey@johnsonblock.com

Date of most recent audit report: 1/21/2002

Period covered by most recent audit: 1/1/01 - 12/31/01

Names and titles of utility management including manager or superintendent:

Name: MR MARK BARTELS

Title: WATER AND SEWER SUPERVISOR

Office Address:

100 WEST AMELIA STREET
P.O. BOX 171
CASSVILLE, WI 53806

Telephone: (608) 725 - 5180

Fax Number: (608) 725 - 2192

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR STEVE BECWAR, CHAIRMAN
MR TERRY ROE
MR KEVIN WILLIAMS

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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)	228,242	230,238	1
Operating Expenses:			
Operation and Maintenance Expense (401)	157,597	138,602	2
Depreciation Expense (403)	59,598	50,469	3
Amortization Expense (404)	0	0	4
Taxes (408)	28,607	28,295	5
Total Operating Expenses	245,802	217,366	
Net Operating Income	(17,560)	12,872	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(17,560)	12,872	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,734	3,715	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	2,734	3,715	
Total Income	(14,826)	16,587	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(14,826)	16,587	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	10,614	11,805	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	10,614	11,805	
Net Income	(25,440)	4,782	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	53,465	48,683	19
Balance Transferred from Income (433)	(25,440)	4,782	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	28,025	53,465	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	2,734	4
Total (Acct. 419):	2,734	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	96,821	0	131,421	0	228,242	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	911				911	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	95,910	0	131,421	0	227,331	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,466,154	1,851,412	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	853,106	845,780	2
Net Utility Plant	1,613,048	1,005,632	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	12,245	9,972	7
Total Other Property and Investments	12,245	9,972	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,219	5,474	8
Temporary Cash Investments (132)	90,946	96,987	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	39,930	38,248	11
Other Accounts Receivable (143)	66,963	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	420	710	14
Materials and Supplies (150)	2,525	3,466	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	206,003	144,885	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,831,296	1,160,489	

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)	280,208	280,208	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	28,025	53,465	23
Total Proprietary Capital	308,233	333,673	
LONG-TERM DEBT			
Bonds (221)	256,730	275,266	24
Advances from Municipality (223)	425,560	0	25
Other long-Term Debt (224)	10,615	20,740	26
Total Long-Term Debt	692,905	296,006	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	7,689	5,933	29
Customer Deposits (235)			30
Taxes Accrued (236)	22,905	22,905	31
Interest Accrued (237)	2,045	2,563	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	32,639	31,401	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	797,519	499,409	38
Total Liabilities and Other Credits	1,831,296	1,160,489	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,005,337	1,460,817	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,005,337	1,460,817	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	316,273	536,833	0	0	9
Total Accumulated Provision	316,273	536,833	0	0	
Net Utility Plant	689,064	923,984	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	321,280	524,500			845,780	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,616	36,982			59,598	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	490	(490)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	23,106	36,492	0	0	59,598	13
Debits during year						14
Book cost of plant retired	26,213	24,159			50,372	15
Cost of removal	1,900				1,900	16
Other debits (specify):						17
					0	18
Total debits	28,113	24,159	0	0	52,272	19
Balance End of Year	316,273	536,833	0	0	853,106	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.48%	3.08%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)
Balance first of year	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	2,525	3,466
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	2,525	3,466

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	280,208	1
Changes during year (explain):		2
Balance end of year	<u>280,208</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)	
SEWERAGE SYSTEM REV BONDS SERIES 199	06/23/1993	05/01/2013	3.80%	256,730	1
Total Bonds (Account 221):				256,730	

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)	
Advances (223)					
UTILITY SHARE OF CAPITAL IMPROVEMENTS	12/31/2002	00/00/0000	0.00%	425,560	1
Total for Account 223				425,560	
Other Long-Term Debt (224)					
Badger State Bank	09/07/1993	03/15/2003	5.00%	10,615	2
Total for Account 224				10,615	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	22,905	1
Accruals:		
Charged water department expense	25,400	2
Charged electric department expense		3
Charged sewer department expense	3,206	4
Other (explain):		
NONE		5
Total Accruals and other credits	28,606	
Taxes paid during year:		
County, state and local taxes	22,905	6
Social Security taxes	5,505	7
PSC Remainder Assessment	196	8
Other (explain):		
NONE		9
Total payments and other debits	28,606	
Balance end of year	22,905	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Clean Water Fund	1,741	9,978	10,095	1,624	1
Subtotal	1,741	9,978	10,095	1,624	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Badger State Bank-Water	822	636	1,037	421	3
NONE	0			0	4
Subtotal	822	636	1,037	421	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	2,563	10,614	11,132	2,045	

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	284,687	0	0	214,722	0	499,409	1
Add credits during year:							
For Services	1,125			39,194		40,319	2
For Mains				257,791		257,791	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	285,812	0	0	511,707	0	797,519	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				295,785		295,785	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
EQUIPMENT REPLACEMENT	12,245	3
Total (Acct. 125):	12,245	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,240	5
Electric		6
Sewer (Regulated)	26,690	7
Other (specify):		
NONE		8
Total (Acct. 142):	39,930	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
DUE FROM OTHER GOVT - GRANT RECEIPTS	66,963	11
Total (Acct. 143):	66,963	
Receivables from Municipality (145):		
DUE FROM GENERAL - TAX ROLL ITEMS	420	12
Total (Acct. 145):	420	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Payables to Municipality (233):		
NONE		16
DUE TO GENERAL - ALLOCATION OF INSURANCE	6,996	17
DUE TO GENERAL - REIMB FOR HYDRANT RENT OVERCHARGE	693	18
Total (Acct. 233):		7,689
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	936,658	0	1,222,124	0	2,158,782	1
Materials and Supplies	2,995	0	0	0	2,995	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	318,776	0	530,666	0	849,442	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	285,249	0	363,214	0	648,463	6
Other (specify):					0	7
Average Net Rate Base	335,628	0	328,244	0	663,872	
Net Operating Income	(22,581)	0	5,021	0	(17,560)	8
Net Operating Income as a percent of Average Net Rate Base	-6.73%	N/A	1.53%	N/A	-2.65%	

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	280,208	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	40,745	3
Other (Specify):		4
Total Average Proprietary Capital	320,953	
Net Income		
Net Income	(25,440)	5
Percent Return on Proprietary Capital	-7.93%	

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.

The Utility's approved rate increase is effective 1/1/03.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The Village is not charging interest on the advance to the Utility and a repayment schedule has not been prepared.

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

March 24, 2003

Village Board
Village of Cassville
Cassville, Wisconsin 53806

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Cassville Water and Sewer Utility as of December 31, 2002, 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 accounting principles generally accepted in the United States of America.

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

JOHNSON BLOCK AND COMPANY, INC.

Identification and Ownership - Contacts (Page iv)

good filer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	95,094	1
Total Sales of Water	95,094	
Other Operating Revenues		
Forfeited Discounts (470)	237	2
Other Water Revenues (474)	1,490	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,727	
Total Operating Revenues	96,821	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	44,445	5
General Operating Expenses (680-690)	26,941	6
Total Operation and Maintenance Expenses	71,386	
Other Operating Expenses		
Depreciation Expense (403)	22,616	7
Amortization Expense (404)		8
Taxes (408)	25,400	9
Total Other Operating Expenses	48,016	
Total Operating Expenses	119,402	
NET OPERATING INCOME	(22,581)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	396	17,049	40,654	4
Commercial	57	4,632	9,513	5
Industrial	6	6,749	8,157	6
Total Metered Sales to General Customers (461)	459	28,430	58,324	
Private Fire Protection Service (462)	3		1,048	7
Public Fire Protection Service (463)	1		33,468	8
Other Sales to Public Authorities (464)	6	2,164	2,254	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	469	30,594	95,094	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	33,468	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)	33,468	
Forfeited Discounts (470):		
Customer late payment charges	237	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	237	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	911	7
Other (specify): MISCELLANEOUS	579	8
Total Other Water Revenues (474)	1,490	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	29,013	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,706	3
Chemicals (630)	1,966	4
Supplies and Expenses (640)	3,131	5
Repairs of Water Plant (650)	2,774	6
Transportation Expenses (660)	2,855	7
Total Plant Operation and Maintenance Expenses	44,445	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,636	8
Office Supplies and Expenses (681)	1,698	9
Outside Services Employed (682)	3,589	10
Insurance Expense (684)	1,885	11
Employees Pensions and Benefits (686)	10,417	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	716	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	26,941	
 Total Operation and Maintenance Expenses	 71,386	

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		22,905	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		483	2
Net property tax equivalent		22,422	
Social Security		2,880	3
PSC Remainder Assessment		98	4
Other (specify): NONE			5
Total tax expense		25,400	

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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217702				3
County tax rate	mills		4.201905				4
Local tax rate	mills		7.931040				5
School tax rate	mills		12.064139				6
Voc. school tax rate	mills		2.037093				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.451879				10
Less: state credit	mills		1.903596				11
Net tax rate	mills		24.548283				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.931040				14
Combined School Tax Rate	mills		14.101232				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.032272				17
Total Tax Rate	mills		26.451879				18
Ratio of Local and School Tax to Total	dec.		0.832919				19
Total tax net of state credit	mills		24.548283				20
Net Local and School Tax Rate	mills		20.446731				21
Utility Plant, Jan. 1	\$	867,981	867,981				22
Materials & Supplies	\$	3,466	3,466				23
Subtotal	\$	871,447	871,447				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	871,447	871,447				26
Assessment Ratio	dec.		0.918600				27
Assessed Value	\$	800,511	800,511				28
Net Local & School Rate	mills		20.446731				29
Tax Equiv. Computed for Current Year	\$	16,368	16,368				30
Tax Equivalent per 1994 PSC Report	\$	22,905					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	22,905					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,782		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)	137,922		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	27,288		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	170,992	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	76,464		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	67,658		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,680		20
Total Pumping Plant	148,802	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,931		23
Total Water Treatment Plant	11,931	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	123		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)			5,782	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)			137,922	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			27,288	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	170,992	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			76,464	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			67,658	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,680	20
Total Pumping Plant	0	0	148,802	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,931	23
Total Water Treatment Plant	0	0	11,931	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			123	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	65,118		26
Transmission and Distribution Mains (343)	307,227	126,076	27
Fire Mains (344)	0		28
Services (345)	56,622	10,033	29
Meters (346)	38,460	6,317	30
Hydrants (348)	47,529	18,997	31
Other Transmission and Distribution Plant (349)	932		32
Total Transmission and Distribution Plant	516,011	161,423	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	374		35
Computer Equipment (372.1)	3,232	2,147	36
Transportation Equipment (373)	5,945		37
Other General Equipment (379)	10,693		38
Other Tangible Property (390)	0		39
Total General Plant	20,244	2,147	
Total utility plant in service directly assignable	867,980	163,570	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	867,980	163,570	

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)			65,118 26
Transmission and Distribution Mains (343)	15,716		417,587 27
Fire Mains (344)			0 28
Services (345)	985		65,670 29
Meters (346)	4,218		40,559 30
Hydrants (348)	3,444		63,082 31
Other Transmission and Distribution Plant (349)			932 32
Total Transmission and Distribution Plant	24,363	0	653,071
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			374 35
Computer Equipment (372.1)	1,850		3,529 36
Transportation Equipment (373)			5,945 37
Other General Equipment (379)			10,693 38
Other Tangible Property (390)			0 39
Total General Plant	1,850	0	20,541
Total utility plant in service directly assignable	26,213	0	1,005,337
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	26,213	0	1,005,337

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			3,458	3,458	1
February			3,228	3,228	2
March			3,463	3,463	3
April			3,458	3,458	4
May			3,645	3,645	5
June			4,176	4,176	6
July			4,549	4,549	7
August			3,960	3,960	8
September			3,686	3,686	9
October			3,786	3,786	10
November			3,259	3,259	11
December			3,155	3,155	12
Total annual pumpage	0	0	43,823	43,823	
Less: Water sold				30,594	13
Volume pumped but not sold				13,229	14
Volume sold as a percent of volume pumped				70%	15
Volume used for water production, water quality and system maintenance				199	16
Volume related to equipment/system malfunction				277	17
Non-utility volume NOT included in water sales				435	18
Total volume not sold but accounted for				911	19
Volume pumped but unaccounted for				12,318	20
Percent of water lost				28%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Village has leaks throughout the system. The system is being upgraded through the Village's capital improvement project that was started toward the end of 2002.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				310	23
Date of maximum: 7/1/2002					24
Cause of maximum:					25
Reservoir overflowed					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				50	26
Date of minimum: 11/16/2002					27
Total KWH used for pumping for the year				54,400	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL # 1 350 GPM 301 E. FRONT	1	852	10	120,000	No	1
WELL # 3 650 GPM 613 W AMELIA	3	120	40	120,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	A	B	C	1
Location	WELL # 1 301 E. FRONT ST WELL # 1 301 E. FRONT ST. WELL # 1 301 E. FRONT ST.			2
Purpose	S	B	S	3
Destination	D	D	R	4
Pump Manufacturer	ALLIS CHALMERS	G.E.	LAYNE N.W.	5
Year Installed	1954	1951	1956	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	350	400	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	G.E.	LAYNE N.W.	9 10
Year Installed	1954	1951	1956	11
Type	DIESEL	ELECTRIC	ELECTRIC	12
Horsepower	50	30	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL # 3			14
Location	1013 W. AMELIA STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1989			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	650			21
Pump Motor or Standby Engine Mfr	G.E.			22 23
Year Installed	1989			24
Type	ELECTRIC			25
Horsepower	100			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	# 3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1950	1970		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	6	169		6
Total capacity in gallons (actual)	30,000	300,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		10
Filters, type (gravity, pressure, other, none)		NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.3000		12
Is a corrosion control chemical used (yes, no)?		N		13
Is water fluoridated (yes, no)?		Y		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	7,950	0	1,836	0	6,114	1
M	D	6.000	16,729	0	0	0	16,729	2
P	D	6.000	1,855	629	0	0	2,484	3
M	D	8.000	11,541	0	0	0	11,541	4
P	D	8.000	0	1,553			1,553	5
M	D	10.000	996	0	0	0	996	6
Total Within Municipality			39,071	2,182	1,836	0	39,417	
Total Utility			39,071	2,182	1,836	0	39,417	

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	447	11	8	0	450	21	1
P	0.750	1	0	0	0	1		2
M	1.000	2	1	0	0	3	1	3
M	1.500	5	0	0	0	5		4
M	2.000	4	0	0	0	4		5
M	6.000	1	0	0	0	1		6
Total Utility		460	12	8	0	464	22	

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	419	60	51	0	428	60	1
0.750	25	0	0	0	25	5	2
1.000	6	1	0	0	7	2	3
1.500	10	0	0	0	10	2	4
2.000	3	0	0	0	3	1	5
3.000	1	0	0	0	1	1	6
4.000	1	0	0	0	1	1	7
Total:	465	61	51	0	475	72	

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	386	37	0	0	0	5	428	1
0.750	8	11	2	1	0	3	25	2
1.000	3	4	0	0	0	0	7	3
1.500	0	3	2	1	0	4	10	4
2.000	0	1	1	1	0	0	3	5
3.000	0	0	0	1	0	0	1	6
4.000	0	0	1	0	0	0	1	7
Total:	397	56	6	4	0	12	475	

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	69	8	5		72	2
Total Fire Hydrants	69	8	5	0	72	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	72
Number of distribution system valves end of year:	124
Number of distribution valves operated during year:	85

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Main additions were financed with grant proceeds and loan proceeds not received until 2003.

Water Services (Page W-16)

3 service additions were financed through application of CZ-1 amounting to \$1,125. Remaining additions were financed with grant proceeds and loan proceeds not received until 2003.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	131,007	1
Total Sewage Operating Revenues	131,007	
Other Operating Revenues		
Forfeited Discounts (631)	414	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	414	
Total Operating Revenues	131,421	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	55,139	8
Maintenance Expenses (831-834)	1,944	9
Customer Accounting & Collection Expenses (840-843)	2,712	10
Administrative and General Expenses (850-857)	26,416	11
Total Operation and Maintenance Expenses	86,211	
Other Operating Expenses		
Depreciation Expense (403)	36,982	12
Amortization Expense (404)		13
Taxes (408)	3,207	14
Total Other Operating Expenses	40,189	
Total Operating Expenses	126,400	
NET OPERATING INCOME	5,021	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	63	3,276	14,137	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	63	3,276	14,137	
Measured Service to General Customers (622)				
Residential Revenues	396	16,971	78,467	5
Commercial Revenues	57	4,519	16,924	6
Industrial Revenues	6	3,521	14,198	7
Revenues from Public Authorities	6	1,875	2,526	8
Total Measured Service to General Customers (622)	465	26,886	112,115	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)	1	366	4,755	11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	529	30,528	131,007	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	414	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	414	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	25,132	1
Power and Fuel for Pumping (821)	13,550	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)	47	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	13,555	8
Transportation Expenses (828)	2,855	9
Rents (829)		10
Total Operation Expenses	55,139	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	414	11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)	1,530	13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	1,944	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	2,160	15
Flat Rate Inspections (841)		16
Meter Reading (842)	552	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	2,712	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	6,476	19
Office Supplies and Expenses (851)	1,678	20
Outside Services Employed (852)	2,938	21
Insurance Expense (853)	2,103	22
Employees Pensions and Benefits (854)	10,417	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	1,266	24
Miscellaneous General Expenses (856)	1,538	25
Rents (857)		26
Total Administrative and General Expenses	26,416	
Total Operation and Maintenance Expenses	86,211	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		2,626	1
Local and School Tax Equivalent on Meters Charged by Water Department		483	2
PSC Remainder Assessment		98	3
Other (specify): NONE			4
Total tax expense		<u>3,207</u>	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, 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	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	36,856	39,003	6
Collecting Mains and Accessories (313)	239,353	329,282	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	10,602		9
Other Collecting System Equipment (316)	543		10
Total Collection System	287,354	368,285	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	68,462	39,508	12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	3,934	91,603	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	72,396	131,111	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	38,245		17
Structures and Improvements (331)	116,592		18
Preliminary Treatment Equipment (332)	21,660		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	65,715		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	49,931		23
Sludge Treatment and Disposal Equipment (337)	56,267		24
Plant Site Piping (338)	61,448		25
Flow Metering and Monitoring Equipment (339)	7,969		26
Outfall Sewer Pipes (340)	1,500		27

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)	1,699		74,160 6
Collecting Mains and Accessories (313)	20,610		548,025 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			10,602 9
Other Collecting System Equipment (316)			543 10
Total Collection System	22,309	0	633,330
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			107,970 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			95,537 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	203,507
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			38,245 17
Structures and Improvements (331)			116,592 18
Preliminary Treatment Equipment (332)			21,660 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			65,715 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			49,931 23
Sludge Treatment and Disposal Equipment (337)			56,267 24
Plant Site Piping (338)			61,448 25
Flow Metering and Monitoring Equipment (339)			7,969 26
Outfall Sewer Pipes (340)			1,500 27

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	87,304		28
Total Treatment and Disposal Plant	506,631	0	
 GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	77,108		30
Office Furniture and Equipment (372)	1,373		31
Computer Equipment (372.1)	3,232	2,148	32
Transportation Equipment (373)	5,945		33
Other General Equipment (379)	29,393		34
Other Tangible Property (390)	0		35
Total General Plant	117,051	2,148	
Total utility plant in service directly assignable	983,432	501,544	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	983,432	501,544	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			87,304 28
Total Treatment and Disposal Plant	0	0	506,631
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			77,108 30
Office Furniture and Equipment (372)			1,373 31
Computer Equipment (372.1)	1,850		3,530 32
Transportation Equipment (373)			5,945 33
Other General Equipment (379)			29,393 34
Other Tangible Property (390)			0 35
Total General Plant	1,850	0	117,349
Total utility plant in service directly assignable	24,159	0	1,460,817
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	24,159	0	1,460,817

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
Sewer	4.000	716	36	33	0	719	1
Total Utility		716	36	33	0	719	0

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	945	0	0	0	945	1
6.000	604	0	0	0	604	2
8.000	33,205	2,084	2,084	0	33,205	3
10.000	4,163	2,038	2,038	0	4,163	4
12.000	2,632	0	0	0	2,632	5
Total Utility	41,549	4,122	4,122	0	41,549	

SEWER OPERATING SECTION FOOTNOTES

Sewage Operating Revenues (Page S-02)

Customers dumped 366K gallons into the system versus only 56K in the prior year resulting in the increase in A/C 625 between years. The number of gallons reported in the prior year were incorrectly recorded in the prior year.

Sewer Operation & Maintenance Expenses (Page S-05)

Increase in A/C 827 results from sludge hauling performed twice in 2002 compared to only once in the prior year.

Sewer Utility Plant in Service (Page S-07)

Additions to A/C 321 relate to the construction of a duplex lift station. Additions to A/C 323 relate to electrical hook-up and supplying of pumps and controls to lift station.

Sewer Services (Page S-09)

3 service additions were financed through application of CZ-1 in the amount of \$1,200. Remaining service additions were financed with grant proceeds and loan proceeds not received until 2003.

Sewer Mains (Page S-10)

Main additions were financed with grant proceeds and loan proceeds not received until 2003.
