



3013 (02-09-04)

ANNUAL REPORT

OF

Name: HUDSON PUBLIC UTILITIES

Principal Office: 505 THIRD STREET
HUDSON, WI 54016

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 DEVIN WILLI of
(Person responsible for accounts)

HUDSON PUBLIC UTILITIES, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/31/2003
(Date)

CITY ADMINISTRATOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HUDSON PUBLIC UTILITIES

Utility Address: 505 THIRD STREET
HUDSON, WI 54016

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: MR DEVIN WILLI

Title: CITY ADMINISTRATOR

Office Address:

505 THIRD STREET
HUDSON, WI 54016

Telephone: (715) 386 - 4765

Fax Number: (715) 386 - 3385 EXT

E-mail Address:

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

Name: STEVEN W. TRACEY, CPA

Title:

Office Address: TRACEY & THOLE, SC

502 SECOND ST.
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@presseneter.com

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

Name: MR TIM CARUSO

Title: PRESIDENT

Office Address:

1128 THIRD STREET
HUDSON, WI 54016

Telephone: (715) 386 - 9523

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: TRACEY & THOLE, SC
502 SECOND ST
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@presenter.com

Date of most recent audit report: 7/30/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS P. CHRISTOPHERSEN

Title: WATER UTILITY DIRECTOR

Office Address:

505 THIRD STREET
HUDSON,, WI 54016

Telephone: (715) 386 - 4765

Fax Number: (715) 386 - 3385

E-mail Address: hudwater@ci.hudson.wi.us

Name of utility commission/committee: HUDSON PUBLIC UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR ROBERT E. BROWN
- MR TIM CARUSO, PRESIDENT
- MR LEN MEISSEN
- MR PETER POST
- MR JIM T. PRIBIL, SECRETARY

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,864,645	1,862,640	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	897,571	861,952	2
Depreciation Expense (403)	317,553	287,476	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	236,340	207,311	5
Total Operating Expenses	1,451,464	1,356,739	
Net Operating Income	413,181	505,901	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	413,181	505,901	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	7	31	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	167,335	221,521	10
Miscellaneous Nonoperating Income (421)	65,019	2,550	11
Total Other Income	232,361	224,102	
Total Income	645,542	730,003	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	645,542	730,003	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	167,823	110,661	14
Amortization of Debt Discount and Expense (428)	7,749	4,800	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	978	1,957	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	125,994	57,964	19
Total Interest Charges	50,556	59,454	
Net Income	594,986	670,549	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,220,005	4,464,182	20
Balance Transferred from Income (433)	594,986	670,549	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	204,197	(85,274)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,610,794	5,220,005	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENTS	124,707	5
ADVANCE TO TID DISTRICT	42,628	6
Total (Acct. 419):	167,335	
Miscellaneous Nonoperating Income (421):		
TID SHARE OF DEBT COSTS	65,019	7
Total (Acct. 421):	65,019	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	204,197	12
Total (Acct. 436)--Debit:	204,197	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	475				475	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	346				346	3
Materials	104				104	4
Taxes	18				18	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	468	0	0	0	468	
Net income (or loss)	7	0	0	0	7	

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	1,864,645	0	0	0	1,864,645	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,864,645	0	0	0	1,864,645	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	379,214		379,214	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	271		271	6
Other nonutility expenses			0	7
Water utility plant accounts	17,520		17,520	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	1,185		1,185	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	398,190	0	398,190	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	20,046,324	16,146,770	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,327,209	3,006,418	2
Net Utility Plant	16,719,115	13,140,352	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	16,719,115	13,140,352	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	809,697	824,944	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,202,382	2,709,451	9
Total Other Property and Investments	2,012,079	3,534,395	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	250	250	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	3,206,190	2,796,014	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	442,029	465,669	15
Other Accounts Receivable (143)	22,250	79,759	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	67,722	85,507	18
Materials and Supplies (151-163)	24,851	24,478	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,763,292	3,451,677	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	105,937	91,711	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	105,937	91,711	
Total Assets and Other Debits	22,600,423	20,218,135	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,251,355	2,251,355	26
Appropriated Earned Surplus (215)	647,509	443,312	27
Unappropriated Earned Surplus (216)	5,610,794	5,220,005	28
Total Proprietary Capital	8,509,658	7,914,672	
LONG-TERM DEBT			
Bonds (221-222)	3,355,000	3,420,000	29
Advances from Municipality (223)	0	17,920	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	3,355,000	3,437,920	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	395,788	387,282	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	13,759	14,006	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	409,547	401,288	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	764,724		43
Other Deferred Credits (253)	494,420	930,556	44
Total Deferred Credits	1,259,144	930,556	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	9,067,074	7,533,699	49
Total Liabilities and Other Credits	22,600,423	20,218,135	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	17,053,073	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	2,993,251				7
Total Utility Plant	20,046,324	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,327,209	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,327,209	0	0	0	
Net Utility Plant	16,719,115	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	3,006,418				3,006,418	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	317,553				317,553	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	38,169				38,169	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	355,722	0	0	0	355,722	13
Debits during year						14
Book cost of plant retired	26,676				26,676	15
Cost of removal	8,255				8,255	16
Other debits (specify):						17
					0	18
Total debits	34,931	0	0	0	34,931	19
Balance End of Year	3,327,209	0	0	0	3,327,209	20
						21
						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 (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	24,851	24,478 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	24,851	24,478

**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)				
Revenue Bonds - 1996	1,964	428	0	1
REVENUE BONDS - 2001	5,249	428	62,631	2
REVENUE BONDS - 2002	536	428	43,306	3
Total			105,937	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,251,355	1
Changes during year (explain):		
NO CHANGE DURING YEAR		2
Balance end of year	<u><u>2,251,355</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
\$990,000 - 1996	02/01/1996	12/01/2016	4.75%	0	1
\$2,500,000 - 2001	07/01/2001	12/01/2021	5.70%	2,450,000	2
\$905,000 - 2002	09/17/2002	12/01/2016	4.42%	905,000	3
Total Bonds (Account 221):				3,355,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 3,355,000

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)					
!ST STREET ADVANCE	01/01/1993	12/31/2002	5.46%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	236,340	2
Charged electric department expense		3
Charged sewer department expense	7,938	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>244,278</u>	
Taxes paid during year:		
County, state and local taxes	213,455	6
Social Security taxes	28,958	7
PSC Remainder Assessment	1,865	8
Other (explain):		
NONE		9
Total payments and other debits	<u>244,278</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
\$990,000 - 1996	3,944	43,381	47,325	0	2
\$2,500,000 - 2001	10,062	120,745	120,745	10,062	3
\$905,000 - 2002		3,697		3,697	4
Subtotal	14,006	167,823	168,070	13,759	
Advances from Municipality (223)					
ADVANCE DUE CITY - 1ST STREET	0	978	978	0	5
Subtotal	0	978	978	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	14,006	168,801	169,048	13,759	

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	7,533,699	0	0	0	0	7,533,699	1
Add credits during year:							
For Services	249,939					249,939	2
For Mains	1,058,136					1,058,136	3
Other (specify):							
HYDRANTS	225,300					225,300	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	9,067,074	0	0	0	0	9,067,074	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TID #4 - 2002 MRB REFUNDING BONDS	809,697	1
Total (Acct. 123):	809,697	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
INVESTMENTS-BOND RESERVE FUNDS	326,268	3
INVESTMENTS-BOND REDEMPTION FUNDS	325,000	4
Total (Acct. 125):	651,268	
Depreciation Fund (126):		
INVESTMENTS-BOND DEPRECIATION FUNDS	100,000	5
Total (Acct. 126):	100,000	
Other Special Funds (128):		
INVESTMENTS-IMPACT FEES	323,418	6
INVESTMENTS-IMPACT ASSESSMENTS	127,696	7
Total (Acct. 128):	451,114	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	442,029	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	442,029	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
VILLAGE OF NORTH HUDSON	21,030	17
MISCELLANEOUS	1,220	18
Total (Acct. 143):	22,250	
Receivables from Municipality (145):		
BILLINGS ON TAX ROLL	67,722	19
Total (Acct. 145):	67,722	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
UNAPPLIED IMPACT FEES	323,418	27
UNAPPLIED IMPACT ASSESSMENTS	127,696	28
TID SHARE OF DEBT ISSUANCE COSTS	43,306	29
Total (Acct. 253):	494,420	

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	16,117,699	0	0	0	16,117,699	1
Materials and Supplies	24,664	0	0	0	24,664	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	3,166,813	0	0	0	3,166,813	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,300,386	0	0	0	8,300,386	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,675,164	0	0	0	4,675,164	
Net Operating Income	413,181	0	0	0	413,181	8
Net Operating Income as a percent of Average Net Rate Base						
	8.84%	N/A	N/A	N/A	8.84%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,251,355	1
Appropriated Earned Surplus	545,410	2
Unappropriated Earned Surplus	5,415,399	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	8,212,164	
Net Income		
Net Income	594,986	5
 Percent Return on Proprietary Capital	 7.25%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Construction work in progress at 12/31/02 consists of new well, pumping and water treatment plant.

2. Leaseholder changes.

n/a

3. Extensions of service.

Most extensions installed by developers

4. Estimated changes in revenues due to rate changes.

n/a

5. Obligations incurred or assumed, excluding commercial paper.

Refinance outstanding 1996 revenue bond issue in 2002.

6. Formal proceedings with the Public Service Commission.

none

7. Any additional matters.

none

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

Received error note relating to interest accrued on advance??

Advance balance at 1/1/02 of \$17,920 was paid in full during year, together with interest of \$978.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

10/7/03 email response:

1. Due from Village of North Hudson at 12/31/02:
Remaining hydrant rental due for 2002 \$4,533
Village Resident Accounts Charged Back
to Village for Placement on 2002 Tax Roll 16,497
\$21,030
2. No response necessary.
3. Mains:
Installed by Developers \$1,058,135
Services:
New Services Installed by Developers \$249,939
Services Replace by Utility 4,419
\$254,358
4. Increase in water treatment expense attributable to maintenance in 2002 consisting of major repairs to pumps, tanks, electrical, etc.
5. Amount reported in Account 421 represents TID share of interest and debt issuance costs.

Tracy and Thole

September 2, 2003

Mr. Devin Willi, City Administrator
Hudson Public Utilities
505 Third Street
Hudson, WI 54016-1603

2002 Analytical Review DWCCA-2630-ELE

Dear Mr. Willi:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-19, an amount is reported in Account 143 described as "Village of North Hudson". Please provide a brief description of this item, such as a short list.
2. A footnote to Page F-17 indicates there is an edit error relating to interest accrued reported for debt with a 0 end of year balance. The edit in question indicates that it is a "possible error" and that the correct response is to explain the matter, which you did. No further action is necessary.
3. Additions are reported to Water Mains and Water Services, Pages W-17 and W-18. However, information was not supplied regarding the financing as requested in the Head Notes to these schedules. Please provide that information.
4. On Page W-5, Water Treatment Expenses increased over 15% and \$10,000.

FINANCIAL SECTION FOOTNOTES

Please provide a brief explanation.

5. On Page F-2, an amount is reported in Account 421 described as "TID share of debt costs". This is the correct account if the amount is for interest on debt. However, if the amount is for principal it should be reclassified to Account 200, Capital Paid in by Municipality.

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

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE: :w:\compl\Analytical Reviews\2002 analytical review letters\2630
Hudson.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,711,903	1
Total Sales of Water	1,711,903	
Other Operating Revenues		
Forfeited Discounts (470)	9,128	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	88,872	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	54,742	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	152,742	
Total Operating Revenues	1,864,645	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	187,123	9
Water Treatment Expenses (640-652)	93,806	10
Transmission and Distribution Expenses (660-678)	219,254	11
Customer Accounts Expenses (901-905)	81,728	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	315,660	14
Total Operation and Maintenance Expenses	897,571	
Other Operating Expenses		
Depreciation Expense (403)	317,553	15
Amortization Expense (404-407)		16
Taxes (408)	236,340	17
Total Other Operating Expenses	553,893	
Total Operating Expenses	1,451,464	
NET OPERATING INCOME	413,181	

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	6	588	4,408	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	588	4,408	
Metered Sales to General Customers (461)				
Residential	4,799	300,403	788,893	4
Commercial	483	164,225	286,850	5
Industrial	36	25,212	35,169	6
Total Metered Sales to General Customers (461)	5,318	489,840	1,110,912	
Private Fire Protection Service (462)	142		82,716	7
Public Fire Protection Service (463)	4,142		469,906	8
Other Sales to Public Authorities (464)	42	26,889	43,961	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	9,650	517,317	1,711,903	

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)	469,906	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)	469,906	
Forfeited Discounts (470):		
Customer late payment charges	9,128	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	9,128	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER LEASING	88,872	8
Total Rents from Water Property (472)	88,872	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	45,856	10
Other (specify):		
INITIAL FEES	5,947	11
IMPACT FEES APPLIED FOR OPERATING EXPENSE	1,462	12
OTHER	1,477	13
Total Other Water Revenues (474)	54,742	
Amortization of Construction Grants (475):		
NONE		14
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	82,029	17
Pumping Labor and Expenses (624)	67,216	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	1,865	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	36,013	25
Total Pumping Expenses	187,123	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	14,225	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	43,634	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	927	32
Maintenance of Water Treatment Equipment (652)	35,020	33
Total Water Treatment Expenses	93,806	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	2,228	35
Transmission and Distribution Lines Expenses (662)	80,003	36
Meter Expenses (663)	3,880	37
Customer Installations Expenses (664)	5,531	38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	2,478	42
Maintenance of Distribution Reservoirs and Standpipes (672)	47,528	43
Maintenance of Transmission and Distribution Mains (673)	48,226	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	11,971	46
Maintenance of Meters (676)	11,979	47
Maintenance of Hydrants (677)	5,304	48
Maintenance of Miscellaneous Plant (678)	126	49
Total Transmission and Distribution Expenses	219,254	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	32,846	50
Meter Reading Labor (902)	9,114	51
Customer Records and Collection Expenses (903)	39,768	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	81,728	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	112,898	56
Office Supplies and Expenses (921)	31,748	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	34,345	59
Property Insurance (924)	12,408	60
Injuries and Damages (925)	8,334	61
Employee Pensions and Benefits (926)	111,127	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)		65
Rents (931)	4,800	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	315,660	
 Total Operation and Maintenance Expenses	 897,571	

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		213,455	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,938	2
Net property tax equivalent		205,517	
Social Security		28,958	3
PSC Remainder Assessment		1,865	4
Other (specify): NONE			5
Total tax expense		<u>236,340</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230975				3
County tax rate	mills		4.275774				4
Local tax rate	mills		5.850255				5
School tax rate	mills		11.023026				6
Voc. school tax rate	mills		1.416369				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.796399				10
Less: state credit	mills		1.256795				11
Net tax rate	mills		21.539604				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.850255				14
Combined School Tax Rate	mills		12.439395				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.289650				17
Total Tax Rate	mills		22.796399				18
Ratio of Local and School Tax to Total	dec.		0.802304				19
Total tax net of state credit	mills		21.539604				20
Net Local and School Tax Rate	mills		17.281318				21
Utility Plant, Jan. 1	\$	16,146,770	16,146,770				22
Materials & Supplies	\$	24,478	24,478				23
Subtotal	\$	16,171,248	16,171,248				24
Less: Plant Outside Limits	\$	1,922,208	1,922,208				25
Taxable Assets	\$	14,249,040	14,249,040				26
Assessment Ratio	dec.		0.866849				27
Assessed Value	\$	12,351,766	12,351,766				28
Net Local & School Rate	mills		17.281318				29
Tax Equiv. Computed for Current Year	\$	213,455	213,455				30
Tax Equivalent per 1994 PSC Report	\$	148,725					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	213,455					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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	17,371		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)	333,296		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	28,572	64,995	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	379,239	64,995	
PUMPING PLANT			
Land and Land Rights (320)	1,000		12
Structures and Improvements (321)	781,676		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	607,359		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	145,240		20
Total Pumping Plant	1,535,275	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	664,833		23
Total Water Treatment Plant	664,833	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	39,499		24
Structures and Improvements (341)	26,745		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)			17,371	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)			333,296	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			93,567	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	444,234	
PUMPING PLANT				
Land and Land Rights (320)			1,000	12
Structures and Improvements (321)			781,676	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			607,359	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			145,240	20
Total Pumping Plant	0	0	1,535,275	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			664,833	23
Total Water Treatment Plant	0	0	664,833	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			39,499	24
Structures and Improvements (341)		(1)	26,744	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,649,078		26
Transmission and Distribution Mains (343)	6,784,794	1,058,135	27
Fire Mains (344)	0		28
Services (345)	1,352,494	254,358	29
Meters (346)	1,392,864	250,095	30
Hydrants (348)	1,080,467	237,501	31
Other Transmission and Distribution Plant (349)	589		32
Total Transmission and Distribution Plant	12,326,530	1,800,089	
GENERAL PLANT			
Land and Land Rights (389)	327		33
Structures and Improvements (390)	7,573		34
Office Furniture and Equipment (391)	41,648	1,725	35
Computer Equipment (391.1)	23,607		36
Transportation Equipment (392)	153,384	24,020	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,709		39
Laboratory Equipment (395)	1,278		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,017		42
SCADA Equipment (397.1)	9,000		43
Miscellaneous Equipment (398)	17,906	6,595	44
Other Tangible Property (399)	0		45
Total General Plant	276,449	32,340	
Total utility plant in service directly assignable	15,182,326	1,897,424	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	15,182,326	1,897,424	

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)			1,649,078 26
Transmission and Distribution Mains (343)	8,721		7,834,208 27
Fire Mains (344)			0 28
Services (345)	2,125		1,604,727 29
Meters (346)	15,430		1,627,529 30
Hydrants (348)	400		1,317,568 31
Other Transmission and Distribution Plant (349)			589 32
Total Transmission and Distribution Plant	26,676	(1)	14,099,942
GENERAL PLANT			
Land and Land Rights (389)			327 33
Structures and Improvements (390)			7,573 34
Office Furniture and Equipment (391)			43,373 35
Computer Equipment (391.1)			23,607 36
Transportation Equipment (392)			177,404 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			15,709 39
Laboratory Equipment (395)			1,278 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			6,017 42
SCADA Equipment (397.1)			9,000 43
Miscellaneous Equipment (398)			24,501 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	308,789
Total utility plant in service directly assignable	26,676	(1)	17,053,073
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	26,676	(1)	17,053,073

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	146,518	2.70%	8,999	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	4,490	1.80%	1,099	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	151,008		10,098	
PUMPING PLANT				
Structures and Improvements (321)	300,486	3.20%	25,014	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	235,621	4.40%	26,724	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	28,451	4.40%	6,391	15
Total Pumping Plant	564,558		58,129	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	283,379	3.30%	21,939	17
Total Water Treatment Plant	283,379		21,939	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	8,440	3.20%	856	18
Distribution Reservoirs and Standpipes (342)	476,704	1.90%	31,332	19
Transmission and Distribution Mains (343)	639,212	1.00%	73,095	20
Fire Mains (344)	0			21
Services (345)	253,222	2.20%	32,529	22
Meters (346)	261,082	5.00%	75,510	23
Hydrants (348)	145,209	2.00%	23,980	24
Other Transmission and Distribution Plant (349)	589	5.00%		25
Total Transmission and Distribution Plant	1,784,458		237,302	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					155,517	4
315					0	5
316					5,589	6
317					0	7
	0	0	0	0	161,106	
321					325,500	8
322					0	9
323					0	10
324					0	11
325					262,345	12
326					0	13
327					0	14
328					34,842	15
	0	0	0	0	622,687	
331					0	16
332					305,318	17
	0	0	0	0	305,318	
341					9,296	18
342					508,036	19
343	8,721				703,586	20
344					0	21
345	2,125	7,134			276,492	22
346	15,430				321,162	23
348	400	1,121			167,668	24
349					589	25
	26,676	8,255	0	0	1,986,829	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	4,422	2.90%	220	26
Office Furniture and Equipment (391)	27,597	5.80%	2,466	27
Computer Equipment (391.1)	23,607	20.00%		28
Transportation Equipment (392)	131,128	13.30%	21,997	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	13,387	5.80%	911	31
Laboratory Equipment (395)	1,278	5.80%		32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	4,364	10.00%	602	34
SCADA Equipment (397.1)	4,823	9.20%	828	35
Miscellaneous Equipment (398)	12,409	5.80%	1,230	36
Other Tangible Property (399)	0			37
Total General Plant	<u>223,015</u>		<u>28,254</u>	
Total accum. prov. directly assignable	3,006,418		355,722	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 <u><u>3,006,418</u></u>		 <u><u>355,722</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					4,642	26
391					30,063	27
391.1					23,607	28
392					153,125	29
393					0	30
394					14,298	31
395					1,278	32
396					0	33
397					4,966	34
397.1					5,651	35
398					13,639	36
399					0	37
	0	0	0	0	251,269	
	26,676	8,255	0	0	3,327,209	
					0	38
	26,676	8,255	0	0	3,327,209	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			38,795	38,795	1
February			36,170	36,170	2
March			41,315	41,315	3
April			40,563	40,563	4
May			50,201	50,201	5
June			56,449	56,449	6
July			74,206	74,206	7
August			63,273	63,273	8
September			53,235	53,235	9
October			42,018	42,018	10
November			37,763	37,763	11
December			38,662	38,662	12
Total annual pumpage	0	0	572,650	572,650	
Less: Water sold				517,317	13
Volume pumped but not sold				55,333	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				15,778	16
Volume related to equipment/system malfunction				1,219	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				16,997	19
Volume pumped but unaccounted for				38,336	20
Percent of water lost				7%	21
If more than 15%, 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.)				2,983	23
Date of maximum: 7/1/2002					24
Cause of maximum:					25
Hot and Dry					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				992	26
Date of minimum: 1/20/2002					27
Total KWH used for pumping for the year				1,116,250	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)	
560 GRAY STREET	3	543	16	720,000	Yes	1
300 7TH STREET	4	522	16	864,000	Yes	2
600 LEMON STREET NORTH	5	504	12	720,000	Yes	3
1625 LIVINGSTONE ROAD	6	611	16	1,296,000	Yes	4
719 4TH STREET NORTH	7	522	18	1,008,000	Yes	5

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	3	4	4 BOOSTER 1	1
Location	560 GRAY STREET	300 7TH STREET	300 7TH STREET	2
Purpose	P	P	S	3
Destination	D	R	D	4
Pump Manufacturer	JOHNSTON	DEMING	LAYNE	5
Year Installed	1953	1961	1961	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	600	600	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1953	1961	1961	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4 BOOSTER 2	5	6	14
Location	300 7TH STREET	600 LEMON ST. NORTH	1625 LIVINGSTONE ROAD	15
Purpose	S	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	PEERLESS	JOHNSTON	18
Year Installed	1961	1961	1980	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	500	900	21
Pump Motor or Standby Engine Mfr	US	GE	GE	23
Year Installed	1961	1961	1980	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	50	150	26

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	7	BOOSTER 10 NORTH 1	BOOSTER 10 NORTH 2	1
Location	719 4TH STREET NORTH	654 10TH STREET NORTH	654 10TH STREET NORTH	2
Purpose	P	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AURORA	AURORA	5
Year Installed	1991	1985	1985	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	200	200	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1991	1985	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	20	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 10 NORTH 3			14
Location	654 10TH STREET NORTH			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	AURORA			18
Year Installed	1985			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	100			21
Pump Motor or Standby Engine Mfr	US			23
Year Installed	1985			24
Type	ELECTRIC			25
Horsepower	10			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	3 560 GRAY STREET	3 910 WISCONSIN STREET	4 300 7TH ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	R	3 4
Year constructed		1953	1961	5 6
Primary material (earthen, steel, concrete, other)		STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)		185	34	9 10
Total capacity in gallons (actual)		150,000	1,000,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	GAS	13 14
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)		PRESSURE	PRESSURE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.7200	0.8640	20 21 22
Is a corrosion control chemical used (yes, no)?		N	N	23 24
Is water fluoridated (yes, no)?		Y	Y	25

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	5 600 LEMON ST.NORTH	6 1361 HANLEY ROAD	6 1625 LIVINGSTONE ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1961	1980		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	103	190		6
Total capacity in gallons (actual)	150,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE		PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200		1.2960	12
Is a corrosion control chemical used (yes, no)?	N		N	13
Is water fluoridated (yes, no)?	Y		Y	14

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	7 719 4TH STREET NORTH	7 750 SUMMIT LANE NORTH	8 1000 CARMICHAEL ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	ET	3
Year constructed		1987	1994	4
Primary material (earthen, steel, concrete, other)		STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)		239	185	6
Total capacity in gallons (actual)		200,000	750,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	PRESSURE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0080			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	0.750	342	0	0	0	342	1
M	D	1.000	1,691	0	0	0	1,691	2
M	D	1.250	623	0	0	0	623	3
M	D	1.500	400	0	0	0	400	4
M	D	2.000	4,425	0	0	0	4,425	5
M	D	4.000	22,896	0	0	(43)	22,853	6
M	D	6.000	109,438	4,197	0	(147)	113,488	7
M	D	8.000	83,410	12,663	538	(471)	95,064	8
M	S	8.000	456	0	0	0	456	9
M	D	10.000	26,164	0	0	0	26,164	10
M	S	10.000	295	0	0	0	295	11
M	D	12.000	101,161	10,960	0	(200)	111,921	12
M	S	12.000	1,809	195	0	(195)	1,809	13
M	D	14.000	0	0	0	0	0	14
M	S	16.000	445	747	0	0	1,192	15
Total Within Municipality			353,555	28,762	538	(1,056)	380,723	
Total Utility			353,555	28,762	538	(1,056)	380,723	

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	1,639	1	5	0	1,635		1
M	1.000	1,371	451	6	0	1,816		2
M	1.250	28	0	0	0	28		3
M	1.500	97	4	0	0	101		4
M	2.000	63	0	0	0	63		5
M	3.000	4	0	0	0	4		6
M	4.000	75	7	0	0	82		7
M	6.000	86	8	1	0	93		8
M	8.000	102	5	0	0	107		9
M	10.000	3	0	0	0	3		10
M	12.000	1	0	0	0	1		11
Total Utility		3,469	476	12	0	3,933	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,762	667	491	15	4,953	35	1
0.750	214	34	6	0	242	6	2
1.000	138	15	9	(1)	143	10	3
1.250	6	0	4	0	2	0	4
1.500	93	7	6	0	94	28	5
2.000	46	0	0	0	46	7	6
2.500	0	0	0	0	0	0	7
3.000	25	2	0	0	27	4	8
4.000	1	0	0	0	1	0	9
8.000	3	0	0	0	3	1	10
10.000	2	0	0	0	2	1	11
Total:	5,290	725	516	14	5,513	92	

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	4,665	219	12	6	2	49	4,953	1
0.750	185	47	2	0	0	8	242	2
1.000	13	103	12	8	2	5	143	3
1.250	1	1	0	0	0	0	2	4
1.500	3	71	7	9	1	3	94	5
2.000	2	34	0	7	0	3	46	6
2.500	0	0	0	0	0	0	0	7
3.000	0	12	3	7	0	5	27	8
4.000	0	0	0	0	1	0	1	9
8.000	0	0	0	0	3	0	3	10
10.000	0	0	0	0	2	0	2	11
Total:	4,869	487	36	37	11	73	5,513	

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	1				1	1
Within Municipality	751	100	1		850	2
Total Fire Hydrants	752	100	1	0	851	
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: 664
 Number of distribution system valves end of year: 1,175
 Number of distribution valves operated during year: 159

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Adjustment amount of \$1 inserted for rounding purposes.

Water Mains (Page W-17)

Adjustments to watermains and services result of utility's ongoing reconciliation of amounts to its mapping software.

Meters (Page W-19)

2 2" meters used in residential for lawn irrigation systems.

Adjustments to meter count due to utility review of counts and reconciliation to priour year.

Hydrants and Distribution System Valves (Page W-20)

Valves tested during year less than 50% due to available manpower and priorities.
