



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, 2001

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

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

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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: PARTNER

Office Address: TRACEY & THOLE, S.C.

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@presenter.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, S.C.
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@presenter.com

Date of most recent audit report: 5/15/2001

Period covered by most recent audit: 2000

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)	1,862,640	1,773,766	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	861,952	740,309	2
Depreciation Expense (403)	287,476	226,953	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	207,311	178,658	5
Total Operating Expenses	1,356,739	1,145,920	
Net Operating Income	505,901	627,846	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	505,901	627,846	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	31	112	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	221,521	206,104	10
Miscellaneous Nonoperating Income (421)	2,550	2,597	11
Total Other Income	224,102	208,813	
Total Income	730,003	836,659	
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	730,003	836,659	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	110,661	71,369	14
Amortization of Debt Discount and Expense (428)	4,800	2,740	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	1,957	2,935	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	57,964		19
Total Interest Charges	59,454	77,044	
Net Income	670,549	759,615	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,464,182	3,573,848	20
Balance Transferred from Income (433)	670,549	759,615	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(85,274)	(130,719)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,220,005	4,464,182	

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	177,963	5
ADVANCE TO TID DISTRICT	43,558	6
Total (Acct. 419):	221,521	
Miscellaneous Nonoperating Income (421):		
TID SHARE OF DEBT ISSUANCE COSTS	2,550	7
Total (Acct. 421):	2,550	
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	(85,274)	12
Total (Acct. 436)--Debit:	(85,274)	
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)	423				423	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	371				371	3
Materials					0	4
Taxes	21				21	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	392	0	0	0	392	
Net income (or loss)	31	0	0	0	31	

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	1,862,640	0	0	0	1,862,640	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	1,862,640	0	0	0	1,862,640	

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	360,433		360,433	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	279		279	6
Other nonutility expenses			0	7
Water utility plant accounts	25,491		25,491	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	189		189	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	386,392	0	386,392	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	16,146,770	13,088,600	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,006,418	2,758,867	2
Net Utility Plant	13,140,352	10,329,733	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	13,140,352	10,329,733	
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)	824,944	855,051	7
Other Investments (124)	0	0	8
Special Funds (125-128)	2,709,451	1,222,941	9
Total Other Property and Investments	3,534,395	2,077,992	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	250	250	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	2,796,014	2,434,836	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	465,669	450,412	15
Other Accounts Receivable (143)	79,759	22,161	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	85,507	76,204	18
Materials and Supplies (151-163)	24,478	23,871	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	3,451,677	3,007,734	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	91,711	26,602	24
Other Deferred Debits (182-186)	0		25
Total Deferred Debits	91,711	26,602	
Total Assets and Other Debits	20,218,135	15,442,061	

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	2,130,681	26
Appropriated Earned Surplus (215)	443,312	528,586	27
Unappropriated Earned Surplus (216)	5,220,005	4,464,182	28
Total Proprietary Capital	7,914,672	7,123,449	
LONG-TERM DEBT			
Bonds (221-222)	3,420,000	1,280,119	29
Advances from Municipality (223)	17,920	35,840	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	3,437,920	1,315,959	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	387,282	39,910	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)		0	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	14,006	5,461	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)		424	41
Total Current and Accrued Liabilities	401,288	45,795	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		0	43
Other Deferred Credits (253)	930,556	580,275	44
Total Deferred Credits	930,556	580,275	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	7,533,699	6,376,583	49
Total Liabilities and Other Credits	20,218,135	15,442,061	

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)	15,182,326	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)	964,444				7
Total Utility Plant	16,146,770	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,006,418	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	3,006,418	0	0	0	
Net Utility Plant	13,140,352	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	2,758,867				2,758,867	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	287,476				287,476	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	27,044				27,044	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	314,520	0	0	0	314,520	13
Debits during year						14
Book cost of plant retired	63,825				63,825	15
Cost of removal	3,144				3,144	16
Other debits (specify):						17
					0	18
Total debits	66,969	0	0	0	66,969	19
Balance End of Year	3,006,418	0	0	0	3,006,418	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	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	24,478	23,871
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	24,478	23,871

**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 - 1993	221	428	0	1
Revenue Bonds - 1996	2,550	428	23,831	2
REVENUE BONDS - 2001	2,029	428	67,880	3
Total			91,711	
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	2,130,681	1
Changes during year (explain):		
WATER PLANT PAID BY TID DISTRICT	120,674	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)	
\$950,000 - 1993	06/28/1993	12/01/2003	5.13%	0	1
\$990,000 - 1996	02/01/1996	12/01/2016	4.75%	920,000	2
\$2,500,000 - 2001	07/01/2001	12/01/2021	5.70%	2,500,000	3
Total Bonds (Account 221):				3,420,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 3,420,000

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)					
1st Street Advance	01/01/1993	12/31/2002	5.46%	17,920	1
Total for Account 223				17,920	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	207,311	2
Charged electric department expense		3
Charged sewer department expense	4,520	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>211,831</u>	
Taxes paid during year:		
County, state and local taxes	182,285	6
Social Security taxes	27,262	7
PSC Remainder Assessment	2,284	8
Other (explain):		
NONE		9
Total payments and other debits	<u>211,831</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)					
\$950,000 - 1993	1,410	5,470	6,880	0	1
\$990,000 - 1996	4,051	48,508	48,615	3,944	2
\$2,500,000 - 2001		56,683	46,621	10,062	3
Subtotal	5,461	110,661	102,116	14,006	
Advances from Municipality (223)					
NONE	0			0	4
Advances Due City 1st Street	0	1,957	1,957	0	5
Subtotal	0	1,957	1,957	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	5,461	112,618	104,073	14,006	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	6,376,583	0	0	0	0	6,376,583	1
Add credits during year:							
For Services	170,130					170,130	2
For Mains	742,155					742,155	3
Other (specify):							
HYDRANTS	244,831					244,831	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	7,533,699	0	0	0	0	7,533,699	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					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 - 1996 MRB PROCEEDS	824,944	1
Total (Acct. 123):	824,944	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
INVESTMENTS-BOND RESERVE FUNDS	326,268	3
INVESTMENTS-SPECIAL REDEMPTION FUND	116,050	4
Total (Acct. 125):	442,318	
Depreciation Fund (126):		
INVESTMENTS-BOND DEPRECIATION FUNDS	100,000	5
Total (Acct. 126):	100,000	
Other Special Funds (128):		
INVESTMENTS-IMPACT FEES	314,734	6
INVESTMENTS-IMPACT ASSESSMENTS	591,991	7
UNEXPENDED BOND CONSTRUCTION FUNDS	1,260,408	8
Total (Acct. 128):	2,167,133	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	465,669	12
Electric		13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	465,669	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16

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):		
Merchandising, jobbing and contract work		17
Other (specify):		
DEBT INSTALLMENT OVERPAYMET	50,310	18
TEMPMETERS/MISC WATER SALES/ TOWER LEASE COSTS	10,460	19
VI. OF N. HUDSON - BILLINGS ON TAX ROLL	16,936	20
VI. OF N. HUDSON	2,053	21
Total (Acct. 143):	79,759	
Receivables from Municipality (145):		
BILLINGS ON TAX ROLL	85,507	22
Total (Acct. 145):	85,507	
Prepayments (165):		
NONE		23
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		28
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		29
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED CREDIT - UNAPPLIED IMPACT FEES	314,734	30
DEFERRED CREDIT - UNAPPLIED IMPACT ASSESSMENTS	591,991	31
DEFERRED CREDIT - TID SHARE OF DEBT ISSUANCE COSTS	23,831	32
Total (Acct. 253):	930,556	

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	14,009,747	0	0	0	14,009,747	1
Materials and Supplies	24,174	0	0	0	24,174	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,882,642	0	0	0	2,882,642	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	6,955,141	0	0	0	6,955,141	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,196,138	0	0	0	4,196,138	
Net Operating Income	505,901	0	0	0	505,901	8
Net Operating Income as a percent of Average Net Rate Base						
	12.06%	N/A	N/A	N/A	12.06%	

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	2,191,018	1
Appropriated Earned Surplus	485,949	2
Unappropriated Earned Surplus	4,842,093	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	7,519,060	
Net Income		
Net Income	670,549	5
Percent Return on Proprietary Capital	8.92%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Construction work in progress at 12/31/01 consists of two new well and a water treatment plant. The Utility borrowed funds in 2001 to provide initial financing. Future borrowing expected on the projects.

2. Leaseholder changes.

not applicable

3. Extensions of service.

Most extensions installed directly by developers.

4. Estimated changes in revenues due to rate changes.

not applicable

5. Obligations incurred or assumed, excluding commercial paper.

Issued revenue bonds @ \$2,500,000 for projects mentioned above.

6. Formal proceedings with the Public Service Commission.

none

7. Any additional matters.

none

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 10, 2003

Mr. Devin Willi, City Administrator
Hudson Public Utilities
505 Third Street
Hudson, WI 54016-1694

2001 Analytical Review DWCCA-2630-ELE

Dear Mr. Willi:

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

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

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

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2630
Hudson.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,724,330	1
Total Sales of Water	1,724,330	
Other Operating Revenues		
Forfeited Discounts (470)	17,585	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	81,633	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	39,092	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	138,310	
Total Operating Revenues	1,862,640	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	185,472	9
Water Treatment Expenses (640-652)	57,834	10
Transmission and Distribution Expenses (660-678)	252,137	11
Customer Accounts Expenses (901-905)	81,661	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	284,848	14
Total Operation and Maintenance Expenses	861,952	
Other Operating Expenses		
Depreciation Expense (403)	287,476	15
Amortization Expense (404-407)	0	16
Taxes (408)	207,311	17
Total Other Operating Expenses	494,787	
Total Operating Expenses	1,356,739	
NET OPERATING INCOME	505,901	

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	7	2,386	5,734	2
Industrial				3
Total Unmetered Sales to General Customers (460)	7	2,386	5,734	
Metered Sales to General Customers (461)				
Residential	4,560	320,328	809,679	4
Commercial	474	173,458	300,790	5
Industrial	36	28,124	39,104	6
Total Metered Sales to General Customers (461)	5,070	521,910	1,149,573	
Private Fire Protection Service (462)	128		76,119	7
Public Fire Protection Service (463)	3,822		449,592	8
Other Sales to Public Authorities (464)	42	26,276	43,312	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	9,069	550,572	1,724,330	

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)	449,592	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)	449,592	
Forfeited Discounts (470):		
Customer late payment charges	17,585	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	17,585	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER LEASING	81,633	8
Total Rents from Water Property (472)	81,633	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	30,147	10
Other (specify):		
INITIAL FEES	7,940	11
VARIOUS OTHER	1,005	12
Total Other Water Revenues (474)	39,092	
Amortization of Construction Grants (475):		
NONE		13
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)	83,496	17
Pumping Labor and Expenses (624)	68,911	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)	14,621	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	18,444	25
Total Pumping Expenses	185,472	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	14,290	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)	39,187	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	803	32
Maintenance of Water Treatment Equipment (652)	3,554	33
Total Water Treatment Expenses	57,834	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	2,268	35
Transmission and Distribution Lines Expenses (662)	79,532	36
Meter Expenses (663)	3,875	37
Customer Installations Expenses (664)	5,482	38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	5,074	42
Maintenance of Distribution Reservoirs and Standpipes (672)	90,235	43
Maintenance of Transmission and Distribution Mains (673)	49,551	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	625	46
Maintenance of Meters (676)	8,686	47
Maintenance of Hydrants (677)	6,809	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	252,137	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	21,859	50
Meter Reading Labor (902)	19,118	51
Customer Records and Collection Expenses (903)	40,684	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	81,661	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	106,980	56
Office Supplies and Expenses (921)	29,144	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	27,842	59
Property Insurance (924)	4,587	60
Injuries and Damages (925)	15,809	61
Employee Pensions and Benefits (926)	95,686	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	284,848	
 Total Operation and Maintenance Expenses	 861,952	

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		182,285	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,520	2
Net property tax equivalent		177,765	
Social Security		27,262	3
PSC Remainder Assessment		2,284	4
Other (specify): NONE			5
Total tax expense		<u>207,311</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		0.210051				3
County tax rate	mills		3.853522				4
Local tax rate	mills		5.770427				5
School tax rate	mills		10.885611				6
Voc. school tax rate	mills		1.364932				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.084543				10
Less: state credit	mills		1.224287				11
Net tax rate	mills		20.860256				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.770427				14
Combined School Tax Rate	mills		12.250543				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.020970				17
Total Tax Rate	mills		22.084543				18
Ratio of Local and School Tax to Total	dec.		0.815999				19
Total tax net of state credit	mills		20.860256				20
Net Local and School Tax Rate	mills		17.021953				21
Utility Plant, Jan. 1	\$	13,088,600	13,088,600				22
Materials & Supplies	\$	23,871	23,871				23
Subtotal	\$	13,112,471	13,112,471				24
Less: Plant Outside Limits	\$	1,874,014	1,874,014				25
Taxable Assets	\$	11,238,457	11,238,457				26
Assessment Ratio	dec.		0.952873				27
Assessed Value	\$	10,708,822	10,708,822				28
Net Local & School Rate	mills		17.021953				29
Tax Equiv. Computed for Current Year	\$	182,285	182,285				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)	\$	182,285					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)	10,652	17,920	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	361,319	17,920	
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)			28,572	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	379,239	
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)			26,745	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)	5,534,600	1,250,594	27
Fire Mains (344)	0		28
Services (345)	1,179,253	173,791	29
Meters (346)	737,583	718,156	30
Hydrants (348)	835,636	244,831	31
Other Transmission and Distribution Plant (349)	589		32
Total Transmission and Distribution Plant	10,002,983	2,387,372	
GENERAL PLANT			
Land and Land Rights (389)	327		33
Structures and Improvements (390)	7,573		34
Office Furniture and Equipment (391)	41,648		35
Computer Equipment (391.1)	23,606		36
Transportation Equipment (392)	153,384		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)	14,216	3,690	44
Other Tangible Property (399)	0		45
Total General Plant	272,758	3,690	
Total utility plant in service directly assignable	12,837,168	2,408,982	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	12,837,168	2,408,982	

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)	400		6,784,794 27
Fire Mains (344)			0 28
Services (345)	550		1,352,494 29
Meters (346)	62,875		1,392,864 30
Hydrants (348)			1,080,467 31
Other Transmission and Distribution Plant (349)			589 32
Total Transmission and Distribution Plant	63,825	0	12,326,530
GENERAL PLANT			
Land and Land Rights (389)			327 33
Structures and Improvements (390)			7,573 34
Office Furniture and Equipment (391)			41,648 35
Computer Equipment (391.1)		1	23,607 36
Transportation Equipment (392)			153,384 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 44
Other Tangible Property (399)			0 45
Total General Plant	0	1	276,449
Total utility plant in service directly assignable	63,825	1	15,182,326
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	63,825	1	15,182,326

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)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	137,519	2.70%	8,999	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	4,137	1.80%	353	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	141,656		9,352	
PUMPING PLANT				
Structures and Improvements (321)	275,472	3.20%	25,014	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	208,897	4.40%	26,724	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	22,060	4.40%	6,391	15
Total Pumping Plant	506,429		58,129	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	261,440	3.30%	21,939	17
Total Water Treatment Plant	261,440		21,939	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	7,584	3.20%	856	18
Distribution Reservoirs and Standpipes (342)	445,372	1.90%	31,332	19
Transmission and Distribution Mains (343)	578,015	1.00%	61,597	20
Fire Mains (344)				21
Services (345)	229,067	2.20%	27,849	22
Meters (346)	270,696	5.00%	53,261	23
Hydrants (348)	126,048	2.00%	19,161	24
Other Transmission and Distribution Plant (349)	589	5.00%		25
Total Transmission and Distribution Plant	1,657,371		194,056	

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					146,518	4
315					0	5
316					4,490	6
317					0	7
	0	0	0	0	151,008	
321					300,486	8
322					0	9
323					0	10
324					0	11
325					235,621	12
326					0	13
327					0	14
328					28,451	15
	0	0	0	0	564,558	
331					0	16
332					283,379	17
	0	0	0	0	283,379	
341					8,440	18
342					476,704	19
343	400				639,212	20
344					0	21
345	550	3,144			253,222	22
346	62,875				261,082	23
348					145,209	24
349					589	25
	63,825	3,144	0	0	1,784,458	

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)	4,202	2.90%	220	26
Office Furniture and Equipment (391)	25,181	5.80%	2,416	27
Computer Equipment (391.1)	18,872	20.00%	4,735	28
Transportation Equipment (392)	110,728	13.30%	20,400	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	12,476	5.80%	911	31
Laboratory Equipment (395)	1,278	5.80%		32
Power Operated Equipment (396)				33
Communication Equipment (397)	3,762	10.00%	602	34
SCADA Equipment (397.1)	3,995	9.20%	828	35
Miscellaneous Equipment (398)	11,477	5.80%	932	36
Other Tangible Property (399)				37
Total General Plant	<u>191,971</u>		<u>31,044</u>	
Total accum. prov. directly assignable	<u>2,758,867</u>		<u>314,520</u>	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 <u><u>2,758,867</u></u>		 <u><u>314,520</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					4,422	26
391					27,597	27
391.1					23,607	28
392					131,128	29
393					0	30
394					13,387	31
395					1,278	32
396					0	33
397					4,364	34
397.1					4,823	35
398					12,409	36
399					0	37
	0	0	0	0	223,015	
	63,825	3,144	0	0	3,006,418	
					0	38
	63,825	3,144	0	0	3,006,418	

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			41,856	41,856	1
February			35,230	35,230	2
March			40,615	40,615	3
April			40,881	40,881	4
May			49,779	49,779	5
June			59,377	59,377	6
July			81,855	81,855	7
August			74,161	74,161	8
September			57,816	57,816	9
October			43,973	43,973	10
November			38,981	38,981	11
December			38,142	38,142	12
Total annual pumpage	0	0	602,666	602,666	
Less: Water sold				550,572	13
Volume pumped but not sold				52,094	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				13,155	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				13,155	19
Volume pumped but unaccounted for				38,939	20
Percent of water lost				6%	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.)				4,087	23
Date of maximum: 7/8/2001					24
Cause of maximum:					25
Hot and Dry Day					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				911	26
Date of minimum: 2/7/2001					27
Total KWH used for pumping for the year				1,242,157	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	423	0	0	(81)	342	1
M	D	1.000	2,918	0	400	(827)	1,691	2
M	D	1.250	422	0	0	201	623	3
M	D	1.500	0			400	400	4
M	D	2.000	7,456	0	0	(3,031)	4,425	5
M	D	4.000	21,293	0	0	1,603	22,896	6
M	D	6.000	103,806	3,106	0	2,526	109,438	7
M	D	8.000	76,387	8,489	0	(1,466)	83,410	8
M	S	8.000	0			456	456	9
M	D	10.000	0			26,164	26,164	10
M	S	10.000	0			295	295	11
M	D	12.000	82,056	19,257	0	(152)	101,161	12
M	S	12.000	160	361	0	1,288	1,809	13
M	D	14.000	26,371	0	0	(26,371)	0	14
M	S	16.000	387	0	0	58	445	15
Total Within Municipality			321,679	31,213	400	1,063	353,555	
Total Utility			321,679	31,213	400	1,063	353,555	

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	1,643	2	6	0	1,639		1
M	1.000	1,157	215	1	0	1,371		2
M	1.250	28	0	0	0	28		3
M	1.500	95	2	0	0	97		4
M	2.000	62	1	0	0	63		5
M	3.000	4	0	0	0	4		6
M	4.000	68	7	0	0	75		7
M	6.000	79	7	0	0	86		8
M	8.000	89	13	0	0	102		9
M	10.000	3	0	0	0	3		10
M	12.000	1	1	0	(1)	1		11
Total Utility		3,229	248	7	(1)	3,469	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	4,490	2,578	2,306	0	4,762	330	1
0.750	172	57	15	0	214	6	2
1.000	133	36	31	0	138	6	3
1.250	6	0	0	0	6	0	4
1.500	79	15	1	0	93	2	5
2.000	45	2	1	0	46	2	6
2.500	0	0	0	0	0	0	7
3.000	25	2	2	0	25	4	8
4.000	1	0	0	0	1	0	9
8.000	3	0	0	0	3	0	10
10.000	2	0	0	0	2	0	11
Total:	4,956	2,690	2,356	0	5,290	350	

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	4,468	217	12	6	3	56	4,762	1
0.750	157	47	2	1	0	7	214	2
1.000	11	99	12	7	2	7	138	3
1.250	2	2	0	2	0	0	6	4
1.500	3	67	7	10	1	5	93	5
2.000	2	34	0	7	0	3	46	6
2.500	0	0	0	0	0	0	0	7
3.000	0	11	3	6	0	5	25	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:	4,643	477	36	39	12	83	5,290	

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			1	1	1
Within Municipality	659	96		(4)	751	2
Total Fire Hydrants	659	96	0	(3)	752	
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: 651
 Number of distribution system valves end of year: 1,430
 Number of distribution valves operated during year: 324

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 672 Maintenance of Reservoirs and Standpipes:

Utility had major reconditioning expenses on tank during 2001 totaling \$76,641.

Water Utility Plant in Service (Page W-08)

Adjustment of \$1 on Computer Equipment (a/c #391.1) for rounding.

Water Mains (Page W-17)

Adjustments to watermains, services and hydrants is the result of the utility reconciling its report amounts to amounts shown on its detailed mapping software.

Meters (Page W-19)

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

Hydrants and Distribution System Valves (Page W-20)

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