



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: HUDSON PUBLIC UTILITIES

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Principal Office: 505 THIRD STREET  
HUDSON, WI 54016

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For the Year Ended: DECEMBER 31, 2003

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

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



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**IDENTIFICATION AND OWNERSHIP**

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**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:**

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**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:**

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

**Name:** STEVEN W. TRACEY, CPA

**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

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**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:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:**

**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:**

**Date of most recent audit report:** 11/19/2003

**Period covered by most recent audit:** 2002

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

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**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

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**Name of utility commission/committee:** HUDSON PUBLIC UTILITIES COMMISSION

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

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

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

not applicable

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,079,074	1,864,645	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,055,640	897,571	2
Depreciation Expense (403)	223,316	317,553	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	275,882	236,340	5
<b>Total Operating Expenses</b>	<b>1,554,838</b>	<b>1,451,464</b>	
<b>Net Operating Income</b>	<b>524,236</b>	<b>413,181</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>524,236</b>	<b>413,181</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	42	7	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	173,444	167,335	10
Miscellaneous Nonoperating Income (421)	3,330,677	65,019	11
<b>Total Other Income</b>	<b>3,504,163</b>	<b>232,361</b>	
<b>Total Income</b>	<b>4,028,399</b>	<b>645,542</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	216,132	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>216,132</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>3,812,267</b>	<b>645,542</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	193,625	167,823	14
Amortization of Debt Discount and Expense (428)	5,162	7,749	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	978	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	80,116	125,994	19
<b>Total Interest Charges</b>	<b>118,671</b>	<b>50,556</b>	
<b>Net Income</b>	<b>3,693,596</b>	<b>594,986</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,610,794	5,220,005	20
Balance Transferred from Income (433)	3,693,596	594,986	21
Miscellaneous Credits to Surplus (434)	7,811,153	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	1,204,580	204,197	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>15,910,963</b>	<b>5,610,794</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,079,074		2,079,074	1
<b>Total (Acct. 400):</b>	<b>2,079,074</b>	<b>0</b>	<b>2,079,074</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,055,640		1,055,640	2
<b>Total (Acct. 401-402):</b>	<b>1,055,640</b>	<b>0</b>	<b>1,055,640</b>	
<b>Depreciation Expense (403):</b>				
Derived	223,316		223,316	3
<b>Total (Acct. 403):</b>	<b>223,316</b>	<b>0</b>	<b>223,316</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	275,882		275,882	5
<b>Total (Acct. 408):</b>	<b>275,882</b>	<b>0</b>	<b>275,882</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>524,236</b>	<b>0</b>	<b>524,236</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	42		42	8
<b>Total (Acct. 415-416):</b>	<b>42</b>	<b>0</b>	<b>42</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INVESTMENTS	135,118	0	135,118	11

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
ADVANCE TO TID	38,326	0	38,326 12
<b>Total (Acct. 419):</b>	<b>173,444</b>	<b>0</b>	<b>173,444</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		3,288,137	3,288,137 13
TID SHARE OF DEBT COSTS	42,540	0	42,540 14
<b>Total (Acct. 421):</b>	<b>42,540</b>	<b>3,288,137</b>	<b>3,330,677</b>
<b>TOTAL OTHER INCOME:</b>	<b>216,026</b>	<b>3,288,137</b>	<b>3,504,163</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		216,132	216,132 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>216,132</b>	<b>216,132</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>216,132</b>	<b>216,132</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	193,625		193,625 18
<b>Total (Acct. 427):</b>	<b>193,625</b>	<b>0</b>	<b>193,625</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
TOTAL CURRENT YEAR AMORTIZATION	17,702		17,702 19
LESS AMOUNT CAPITALIZED TO PLANT	(7,227)		(7,227) 20
LESS AMORTIZATION OF TID SHARE (DEFERRED CREDI	(5,313)		(5,313) 21
<b>Total (Acct. 428):</b>	<b>5,162</b>	<b>0</b>	<b>5,162</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
WELL/TREATMENT PLANT PROJECT	80,116		80,116 25
<b>Total (Acct. 432):</b>	<b>80,116</b>	<b>0</b>	<b>80,116</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>118,671</b>	<b>0</b>	<b>118,671</b>
<b>NET INCOME:</b>	<b>621,591</b>	<b>3,072,005</b>	<b>3,693,596</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	5,610,794	0	5,610,794 26
<b>Total (Acct. 216):</b>	<b>5,610,794</b>	<b>0</b>	<b>5,610,794</b>
<b>Balance Transferred from Income (433):</b>			
Derived	621,591	3,072,005	3,693,596 27
<b>Total (Acct. 433):</b>	<b>621,591</b>	<b>3,072,005</b>	<b>3,693,596</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NET COST OF CONTRIBUTED PLANT AT 1/1/03	0	7,811,153	7,811,153 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>7,811,153</b>	<b>7,811,153</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	1,204,580		1,204,580 30
<b>Total (Acct. 436)--Debit:</b>	<b>1,204,580</b>	<b>0</b>	<b>1,204,580</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>5,027,805</b>	<b>10,883,158</b>	<b>15,910,963</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	121				121	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	75				75	3
Materials					0	4
Taxes	4				4	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>79</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79</b>	
<b>Net income (or loss)</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42</b>	

### 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	2,079,074	0	0	0	2,079,074	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,079,074</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,079,074</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	404,754		404,754	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	55		55	6
Other nonutility expenses			0	7
Water utility plant accounts	22,500		22,500	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>427,309</b>	<b>0</b>	<b>427,309</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	23,293,305	20,046,324	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,058,025	3,327,209	2
<b>Net Utility Plant</b>	<b>18,235,280</b>	<b>16,719,115</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>18,235,280</b>	<b>16,719,115</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	768,757	809,697	7
Other Investments (124)	0	0	8
Special Funds (125-128)	2,289,063	1,202,382	9
<b>Total Other Property and Investments</b>	<b>3,057,820</b>	<b>2,012,079</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	250	250	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	3,838,058	3,206,190	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	486,731	442,029	15
Other Accounts Receivable (143)	36,006	22,250	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	66,347	67,722	18
Materials and Supplies (151-163)	24,286	24,851	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>4,451,678</b>	<b>3,763,292</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	131,145	105,937	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>131,145</b>	<b>105,937</b>	
<b>Total Assets and Other Debits</b>	<b>25,875,923</b>	<b>22,600,423</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,251,355	2,251,355	<b>26</b>
Appropriated Earned Surplus (215)	1,852,089	647,509	<b>27</b>
Unappropriated Earned Surplus (216)	15,910,963	5,610,794	<b>28</b>
<b>Total Proprietary Capital</b>	<b>20,014,407</b>	<b>8,509,658</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	5,660,000	3,355,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>5,660,000</b>	<b>3,355,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	146,549	395,788	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	0	0	<b>36</b>
Interest Accrued (237)	16,974	13,759	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>163,523</b>	<b>409,547</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)		764,724	<b>43</b>
Other Deferred Credits (253)	37,993	494,420	<b>44</b>
<b>Total Deferred Credits</b>	<b>37,993</b>	<b>1,259,144</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	9,067,074	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>25,875,923</b>	<b>22,600,423</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	20,046,324	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,239,164	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	14,003,166	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	50,975				9
<b>Total Utility Plant</b>	<b>23,293,305</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,585,972	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,472,053	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>5,058,025</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>18,235,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	3,327,209				<b>3,327,209</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	223,316				<b>223,316</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	41,932				<b>41,932</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>265,248</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>265,248</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	2,105				<b>2,105</b>	15
Cost of removal	4,380				<b>4,380</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>6,485</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,485</b>	19
<b>Balance end of year (111.1)</b>	<b>3,585,972</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,585,972</b>	20

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN  
SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.2):  
 1. Report the amounts charged to Depreciation Expense (426).  
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	0				0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	216,132				216,132	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	1,255,921				1,255,921	10
<b>Total credits</b>	<b>1,472,053</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,472,053</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	0				0	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (111.2)</b>	<b>1,472,053</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,472,053</b>	<b>18</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	24,286	24,851	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
<b>Total Materials and Supplies</b>	<b>24,286</b>	<b>24,851</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
BOND ANTICIPATION NOTES - 2003	7,237	428	35,673	1
REVENUE BONDS - 2001	5,152	428	57,479	2
REVENUE BONDS - 2002	5,313	428	37,993	3
<b>Total</b>			<b>131,145</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	2,251,355	1
<b>Changes during year (explain):</b>		
NO CHANGE DURING YEAR		2
<b>Balance end of year</b>	<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)	
\$2,500,000 - 2001	07/01/2001	12/01/2021	5.70%	2,400,000	<b>1</b>
\$905,000 - 2002	09/17/2002	12/01/2016	4.42%	865,000	<b>2</b>
\$2645,000 - 2003	05/22/2003	12/01/2007	2.00%	2,395,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>5,660,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31: 5,660,000**

### 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.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	275,882	2
Charged electric department expense		3
Charged sewer department expense	8,572	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>284,454</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	251,472	6
Social Security taxes	30,891	7
PSC Remainder Assessment	2,091	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>284,454</u>	
<b>Balance end of year</b>	<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)	
<b>Bonds (221)</b>					
\$2,645,000 - 2003	0	35,665	31,139	4,526	1
\$2,500,000 - 2001	10,062	118,149	118,520	9,691	2
\$905,000 - 2002	3,697	39,811	40,751	2,757	3
<b>Subtotal</b>	<b>13,759</b>	<b>193,625</b>	<b>190,410</b>	<b>16,974</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>13,759</b>	<b>193,625</b>	<b>190,410</b>	<b>16,974</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO TID#4 - 2002 REFUNDING BONDS	768,757	1
<b>Total (Acct. 123):</b>	<b>768,757</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
BOND RESERVE FUNDS	326,268	3
BOND REDEMPTION FUNDS	325,000	4
IMPACT FEES INVESTMENTS (EARMARKED FOR DEBT SERVICE)	1,305,642	5
IMPACT ASSESSMENTS INVESTMENTS (EARMARKED FOR DEBT SERV)	232,153	6
<b>Total (Acct. 125):</b>	<b>2,189,063</b>	
<b>Depreciation Fund (126):</b>		
BOND DEPRECIATION FUNDS	100,000	7
<b>Total (Acct. 126):</b>	<b>100,000</b>	
<b>Other Special Funds (128):</b>		
NONE		8
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	486,731	12
Electric		13
Sewer (Regulated)		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 142):</b>	<b>486,731</b>	
<b>Other Accounts Receivable (143):</b>		
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)
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work		17
<b>Other (specify):</b>		
SUNDRY RECEIVABLES (RENTS, OTHER)	18,280	18
VILLAGE OF NORTH HUDSON (T/R ACCOUNTS, HYDRANT RENTAL)	17,726	19
<b>Total (Acct. 143):</b>	<b>36,006</b>	
<b>Receivables from Municipality (145):</b>		
BILLINGS ON TAX ROLL	66,347	20
<b>Total (Acct. 145):</b>	<b>66,347</b>	
<b>Prepayments (165):</b>		
NONE		21
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		23
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		24
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		26
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		27
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
TID SHARE OF DEBT ISSUANCE COSTS	37,993	28
<b>Total (Acct. 253):</b>	<b>37,993</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	8,612,581	0	0	0	<b>8,612,581</b>	<b>1</b>
Materials and Supplies	24,568	0	0	0	<b>24,568</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,456,590	0	0	0	<b>3,456,590</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>5,180,559</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,180,559</b>	
Net Operating Income	524,236	0	0	0	<b>524,236</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>10.12%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>10.12%</b>	

## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

Two new wells and water treatment plant put into service during year via CWIP. A significant portion is expected to be financed by impact fees and, accordingly, that portion of the plant was capitalized as contributed plant in accordance with conversations with PSC. Future collections of impact fees will flow into 216.2 without corresponding plant additions in the year collected.

Plant installed by developers totaled \$584,057.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

See item 1 above.

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

not applicable

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

Utility issued BANs in 2003 to finance new wells and treatment plant. Utility expects to pay off debt by 2007 primarily from impact fees.

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

None

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**7. Any additional matters.**

Impact fees collected and deferred at 12/31/02, together with 2003 collections were recognized as contributions in 2003 since the plant underlying the impact fees was capitalized. All plant expected to be financed by impact fees, even though the fees have not yet been collected, was classified as contributed plant in accordance with discussions with PSC personnel.

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## FINANCIAL SECTION FOOTNOTES

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NONE

**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	9,067,074	0	0	0	0	<b>9,067,074</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	9,067,074					<b>9,067,074</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,920,072	1,711,903	1
<b>Total Sales of Water</b>	<b>1,920,072</b>	<b>1,711,903</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	12,418	9,128	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	86,984	88,872	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	59,600	54,742	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>159,002</b>	<b>152,742</b>	
<b>Total Operating Revenues</b>	<b>2,079,074</b>	<b>1,864,645</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	0	8
Pumping Expenses (620-633)	219,237	187,123	9
Water Treatment Expenses (640-652)	79,502	93,806	10
Transmission and Distribution Expenses (660-678)	290,632	219,254	11
Customer Accounts Expenses (901-905)	78,785	81,728	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	387,484	315,660	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,055,640</b>	<b>897,571</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	223,316	317,553	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	275,882	236,340	17
<b>Total Other Operating Expenses</b>	<b>499,198</b>	<b>553,893</b>	
<b>Total Operating Expenses</b>	<b>1,554,838</b>	<b>1,451,464</b>	
<b>NET OPERATING INCOME</b>	<b>524,236</b>	<b>413,181</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	20	569	16,722	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>20</b>	<b>569</b>	<b>16,722</b>	
Metered Sales to General Customers (461)				
Residential	5,065	365,192	916,147	4
Commercial	502	186,946	319,467	5
Industrial	35	27,354	36,513	6
<b>Total Metered Sales to General Customers (461)</b>	<b>5,602</b>	<b>579,492</b>	<b>1,272,127</b>	
Private Fire Protection Service (462)	150		91,338	7
Public Fire Protection Service (463)	4,356		494,760	8
Other Sales to Public Authorities (464)	40	27,421	45,125	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>10,168</b>	<b>607,482</b>	<b>1,920,072</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	494,760	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>494,760</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	12,418	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>12,418</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
TOWER LEASING	86,984	8
<b>Total Rents from Water Property (472)</b>	<b>86,984</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	49,310	10
<b>Other (specify):</b> INITIAL FEES	8,467	11
OTHER	1,823	12
<b>Total Other Water Revenues (474)</b>	<b>59,600</b>	

## 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)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	90,077	82,029	17
Pumping Labor and Expenses (624)	75,012	67,216	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	0		20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	36,975	1,865	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	17,173	36,013	25
<b>Total Pumping Expenses</b>	<b>219,237</b>	<b>187,123</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	18,905	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)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	52,156	43,634	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)	1,108	927	<b>32</b>
Maintenance of Water Treatment Equipment (652)	7,333	35,020	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>79,502</b>	<b>93,806</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	<b>34</b>
Storage Facilities Expenses (661)	2,575	2,228	<b>35</b>
Transmission and Distribution Lines Expenses (662)	94,725	80,003	<b>36</b>
Meter Expenses (663)	4,573	3,880	<b>37</b>
Customer Installations Expenses (664)	6,572	5,531	<b>38</b>
Miscellaneous Expenses (665)		0	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)	3,325	2,478	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	94,927	47,528	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	70,918	48,226	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	2,392	11,971	<b>46</b>
Maintenance of Meters (676)	6,265	11,979	<b>47</b>
Maintenance of Hydrants (677)	4,124	5,304	<b>48</b>
Maintenance of Miscellaneous Plant (678)	236	126	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>290,632</b>	<b>219,254</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	29,073	32,846	<b>50</b>
Meter Reading Labor (902)	9,054	9,114	<b>51</b>
Customer Records and Collection Expenses (903)	40,658	39,768	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>

## 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)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>78,785</b>	<b>81,728</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	119,937	112,898	56
Office Supplies and Expenses (921)	20,286	31,748	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	33,681	34,345	59
Property Insurance (924)	5,086	12,408	60
Injuries and Damages (925)	25,281	8,334	61
Employee Pensions and Benefits (926)	174,538	111,127	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)		0	65
Rents (931)	4,800	4,800	66
Maintenance of General Plant (932)	3,875	0	67
<b>Total Administrative and General Expenses</b>	<b>387,484</b>	<b>315,660</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,055,640</b>	<b>897,571</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		251,472	213,455	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,572	7,938	2
<b>Net property tax equivalent</b>		<b>242,900</b>	<b>205,517</b>	
Social Security		30,891	28,958	3
PSC Remainder Assessment		2,091	1,865	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>275,882</b>	<b>236,340</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.259328				3
County tax rate	mills		4.518332				4
Local tax rate	mills		5.854714				5
School tax rate	mills		11.640687				6
Voc. school tax rate	mills		1.484617				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.757678</b>				<b>10</b>
Less: state credit	mills		1.325253				11
<b>Net tax rate</b>	mills		<b>22.432425</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.854714</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.125304</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.980018</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.757678</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.798900</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.432425</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.921273</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>20,046,324</b>	20,046,324				22
Materials & Supplies	\$	<b>24,851</b>	24,851				23
<b>Subtotal</b>	\$	<b>20,071,175</b>	<b>20,071,175</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>1,922,208</b>	1,922,208				25
<b>Taxable Assets</b>	\$	<b>18,148,967</b>	<b>18,148,967</b>				<b>26</b>
Assessment Ratio	dec.		0.773159				27
<b>Assessed Value</b>	\$	<b>14,032,037</b>	<b>14,032,037</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.921273</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>251,472</b>	<b>251,472</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	148,725					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>251,472</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	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	155,439	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	93,567	8,941	10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>444,234</b>	<b>164,380</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,000		12
Structures and Improvements (321)	781,676	42,091	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0	30,426	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	607,359	69,205	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	145,240		20
<b>Total Pumping Plant</b>	<b>1,535,275</b>	<b>141,722</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	62,297	21
Structures and Improvements (331)	0	503,237	22
Water Treatment Equipment (332)	664,833	201,064	23
<b>Total Water Treatment Plant</b>	<b>664,833</b>	<b>766,598</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			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)			488,735	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)		(51,996)	50,512	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>(51,996)</b>	<b>556,618</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			1,000	12
Structures and Improvements (321)		(81,733)	742,034	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)		145,240	175,666	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(73,560)	603,004	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)		(145,240)	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(155,293)</b>	<b>1,521,704</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			62,297	21
Structures and Improvements (331)			503,237	22
Water Treatment Equipment (332)			865,897	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,431,431</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	39,499		24
Structures and Improvements (341)	26,744		25
Distribution Reservoirs and Standpipes (342)	1,649,078		26
Transmission and Distribution Mains (343)	7,834,208	36,357	27
Fire Mains (344)	0		28
Services (345)	1,604,727	2,030	29
Meters (346)	1,627,529	101,009	30
Hydrants (348)	1,317,568	5,195	31
Other Transmission and Distribution Plant (349)	589		32
<b>Total Transmission and Distribution Plant</b>	<b>14,099,942</b>	<b>144,591</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	327		33
Structures and Improvements (390)	7,573		34
Office Furniture and Equipment (391)	43,373	9,117	35
Computer Equipment (391.1)	23,607	5,094	36
Transportation Equipment (392)	177,404	1,553	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,709	3,818	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	64,608	43
Miscellaneous Equipment (398)	24,501	5,785	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>308,789</b>	<b>89,975</b>	
<b>Total utility plant in service directly assignable</b>	<b>17,053,073</b>	<b>1,307,266</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>17,053,073</b>	<b>1,307,266</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			39,499 24
Structures and Improvements (341)			26,744 25
Distribution Reservoirs and Standpipes (342)		(1,061,895)	587,183 26
Transmission and Distribution Mains (343)		(5,331,606)	2,538,959 27
Fire Mains (344)			0 28
Services (345)	650	(1,413,070)	193,037 29
Meters (346)	1,455		1,727,083 30
Hydrants (348)		(1,105,210)	217,553 31
Other Transmission and Distribution Plant (349)			589 32
<b>Total Transmission and Distribution Plant</b>	<b>2,105</b>	<b>(8,911,781)</b>	<b>5,330,647</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			327 33
Structures and Improvements (390)			7,573 34
Office Furniture and Equipment (391)			52,490 35
Computer Equipment (391.1)			28,701 36
Transportation Equipment (392)			178,957 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			19,527 39
Laboratory Equipment (395)			1,278 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)		9,000	15,017 42
SCADA Equipment (397.1)		(9,000)	64,608 43
Miscellaneous Equipment (398)			30,286 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>398,764</b>
<b>Total utility plant in service directly assignable</b>	<b>2,105</b>	<b>(9,119,070)</b>	<b>9,239,164</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>2,105</b>	<b>(9,119,070)</b>	<b>9,239,164</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)		621,752	8
Infiltration Galleries and Tunnels (315)		35,763	9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>657,515</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)		168,362	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)		121,705	15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)		276,820	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>0</b>	<b>566,887</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)		2,012,946	22
Water Treatment Equipment (332)		804,257	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>2,817,203</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			621,752	8
Infiltration Galleries and Tunnels (315)		51,996	87,759	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>51,996</b>	<b>709,511</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		81,733	250,095	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			121,705	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		73,560	350,380	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>155,293</b>	<b>722,180</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			2,012,946	22
Water Treatment Equipment (332)			804,257	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,817,203</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		433,919	27
Fire Mains (344)			28
Services (345)		74,059	29
Meters (346)			30
Hydrants (348)		76,079	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>584,057</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)		258,434	43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>258,434</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>4,884,096</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>4,884,096</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		1,061,895	1,061,895 26
Transmission and Distribution Mains (343)		5,331,606	5,765,525 27
Fire Mains (344)			0 28
Services (345)		1,413,070	1,487,129 29
Meters (346)			0 30
Hydrants (348)		1,105,210	1,181,289 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>8,911,781</b>	<b>9,495,838</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			258,434 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>258,434</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>9,119,070</b>	<b>14,003,166</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>9,119,070</b>	<b>14,003,166</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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)	155,517	2.70%	11,097	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	5,589	1.80%	829	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>161,106</b>		<b>11,926</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	325,500	3.20%	23,072	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0	5.00%	8,023	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	262,345	4.40%	25,010	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	34,842	4.40%		15
<b>Total Pumping Plant</b>	<b>622,687</b>		<b>56,105</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	3.20%	8,052	16
Water Treatment Equipment (332)	305,318	3.30%	25,257	17
<b>Total Water Treatment Plant</b>	<b>305,318</b>		<b>33,309</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	9,296	3.20%	856	18
Distribution Reservoirs and Standpipes (342)	508,036	1.90%	11,156	19
Transmission and Distribution Mains (343)	703,586	1.00%	25,208	20
Fire Mains (344)	0			21
Services (345)	276,492	2.20%	4,232	22
Meters (346)	321,162	5.00%	83,865	23
Hydrants (348)	167,668	2.00%	4,299	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

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					166,614	4
315					0	5
316					6,418	6
317					0	7
	0	0	0	0	173,032	
321					348,572	8
322					0	9
323				34,842	42,865	10
324					0	11
325					287,355	12
326					0	13
327					0	14
328				(34,842)	0	15
	0	0	0	0	678,792	
331					8,052	16
332					330,575	17
	0	0	0	0	338,627	
341					10,152	18
342					519,192	19
343					728,794	20
344					0	21
345	650	4,380			275,694	22
346	1,455				403,572	23
348					171,967	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	589	5.00%	0	<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b><u>1,986,829</u></b>		<b><u>129,616</u></b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	4,642	2.90%	220	<b>26</b>
Office Furniture and Equipment (391)	30,063	5.80%	2,780	<b>27</b>
Computer Equipment (391.1)	23,607	20.00%	509	<b>28</b>
Transportation Equipment (392)	153,125	13.30%	23,698	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	14,298	5.80%	1,022	<b>31</b>
Laboratory Equipment (395)	1,278	5.80%	0	<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	4,966	10.00%	1,502	<b>34</b>
SCADA Equipment (397.1)	5,651	9.20%	2,972	<b>35</b>
Miscellaneous Equipment (398)	13,639	5.80%	1,589	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b><u>251,269</u></b>		<b><u>34,292</u></b>	
<b>Total accum. prov. directly assignable</b>	<b><u>3,327,209</u></b>		<b><u>265,248</u></b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b><u><u>3,327,209</u></u></b>		<b><u><u>265,248</u></u></b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					589 25
	2,105	4,380	0	0	2,109,960
390					4,862 26
391					32,843 27
391.1					24,116 28
392					176,823 29
393					0 30
394					15,320 31
395					1,278 32
396					0 33
397					6,468 34
397.1					8,623 35
398					15,228 36
399					0 37
	0	0	0	0	285,561
	2,105	4,380	0	0	3,585,972
					0 38
	2,105	4,380	0	0	3,585,972

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)		2.70%	8,394	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)		1.80%	1,258	6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>9,652</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)		3.20%	5,309	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)		5.00%	3,043	10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)		4.40%	9,327	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<b>0</b>		<b>17,679</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)		3.20%	33,214	16
Water Treatment Equipment (332)		3.30%	13,270	17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>46,484</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)		1.90%	20,176	19
Transmission and Distribution Mains (343)		1.00%	55,486	20
Fire Mains (344)				21
Services (345)		2.20%	31,902	22
Meters (346)				23
Hydrants (348)		2.00%	22,865	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

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					8,394	4
315					0	5
316					1,258	6
317					0	7
	0	0	0	0	9,652	
321				34,047	39,356	8
322					0	9
323					3,043	10
324					0	11
325				31,770	41,097	12
326					0	13
327					0	14
328					0	15
	0	0	0	65,817	83,496	
331					33,214	16
332					13,270	17
	0	0	0	0	46,484	
341					0	18
342				327,124	347,300	19
343				478,861	534,347	20
344					0	21
345				243,479	275,381	22
346					0	23
348				140,640	163,505	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Contributions--

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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)				25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>130,429</u>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)				26
Office Furniture and Equipment (391)				27
Computer Equipment (391.1)				28
Transportation Equipment (392)				29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)				31
Laboratory Equipment (395)				32
Power Operated Equipment (396)				33
Communication Equipment (397)				34
SCADA Equipment (397.1)		9.20%	11,888	35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
<b>Total General Plant</b>	<u>0</u>		<u>11,888</u>	
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>216,132</u>	
Common Utility Plant Allocated to Water Department				38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>216,132</u></u>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349	0	0	0	1,190,104	0 25 1,320,533
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					11,888 35
398					0 36
399					0 37
	0	0	0	0	11,888
	0	0	0	1,255,921	1,472,053
					0 38
	0	0	0	1,255,921	1,472,053

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			39,486	<b>39,486</b>	1
February			36,365	<b>36,365</b>	2
March			39,602	<b>39,602</b>	3
April			42,367	<b>42,367</b>	4
May			52,888	<b>52,888</b>	5
June			69,456	<b>69,456</b>	6
July			78,398	<b>78,398</b>	7
August			103,081	<b>103,081</b>	8
September			87,803	<b>87,803</b>	9
October			64,008	<b>64,008</b>	10
November			42,829	<b>42,829</b>	11
December			44,144	<b>44,144</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>700,427</b>	<b>700,427</b>	
Less: Water sold				607,482	13
Volume pumped but not sold				<b>92,945</b>	14
Volume sold as a percent of volume pumped				<b>87%</b>	15
Volume used for water production, water quality and system maintenance				14,543	16
Volume related to equipment/system malfunction				3,381	17
Non-utility volume NOT included in water sales				2,000	18
Total volume not sold but accounted for				<b>19,924</b>	19
Volume pumped but unaccounted for				<b>73,021</b>	20
Percent of water lost				<b>10%</b>	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.)				4,755	23
Date of maximum: 8/14/2003					24
Cause of maximum:					25
Hot & Dry					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				960	26
Date of minimum: 3/18/2003					27
Total KWH used for pumping for the year				1,505,937	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
560 GRAY STREET	3	543	16	720,000	Yes	<b>1</b>
300 7TH STREET	4	522	16	864,000	Yes	<b>2</b>
600 LEMON STREET NORTH	5	504	12	720,000	Yes	<b>3</b>
1625 LIVINGSTONE ROAD	6	611	16	1,296,000	Yes	<b>4</b>
719 4TH STREET NORTH	7	522	18	1,008,000	Yes	<b>5</b>
888 O'NEIL ROAD	8	365	18	1,440,000	Yes	<b>6</b>
889 O'NEIL ROAD	9	395	18	1,440,000	Yes	<b>7</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	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	8	9	<b>1</b>
Location	719 4TH STREET NORTH	888 O'NEIL ROAD	889 O'NEIL ROAD	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	PEERLESS	PEERLESS	<b>5</b>
Year Installed	1991	2003	2003	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	700	900	900	<b>8</b>
Pump Motor or Standby Engine Mfr	US	US	US	<b>10</b>
Year Installed	1991	2003	2003	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	75	75	100	<b>13</b>

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 10 NORTH 1	BOOSTER 10 NORTH 2	BOOSTER 10 NORTH 3	<b>14</b>
Location	654 10TH STREET NORTH	654 10TH STREET NORTH	654 10TH STREET NORTH	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	AURORA	AURORA	AURORA	<b>18</b>
Year Installed	1985	1985	1985	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	200	200	100	<b>21</b>
Pump Motor or Standby Engine Mfr	US	US	US	<b>23</b>
Year Installed	1985	1985	1985	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	20	20	10	<b>26</b>

## 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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	R	<b>3</b>
Year constructed		1953	1961	<b>4</b>
Primary material (earthen, steel, concrete, other)		STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)		185	34	<b>6</b>
Total capacity in gallons (actual)		150,000	1,000,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	PRESSURE		PRESSURE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200		0.8640	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N		N	<b>13</b>
Is water fluoridated (yes, no)?	Y		Y	<b>14</b>

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

## 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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
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
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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	22,853	0	0	0	22,853	6
M	D	6.000	113,488	2,059	0	(104)	115,443	7
M	D	8.000	95,064	3,293	0	98	98,455	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	111,921	3,450	0	(202)	115,169	12
M	S	12.000	1,809	0	0	0	1,809	13
M	D	14.000	0	0	0	0	0	14
M	S	16.000	1,192	0	0	0	1,192	15
<b>Total Within Municipality</b>			<b>380,723</b>	<b>8,802</b>	<b>0</b>	<b>(208)</b>	<b>389,317</b>	
<b>Total Utility</b>			<b>380,723</b>	<b>8,802</b>	<b>0</b>	<b>(208)</b>	<b>389,317</b>	

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,635	0	0	0	1,635		1
M	1.000	1,816	96	0	0	1,912		2
M	1.250	28	0	0	0	28		3
M	1.500	101	0	0	0	101		4
M	2.000	63	4	0	0	67		5
M	3.000	4	0	0	0	4		6
M	4.000	82	19	2	0	99		7
M	6.000	93	1	0	0	94		8
M	8.000	107	4	1	0	110		9
M	10.000	3	0	0	0	3		10
M	12.000	1	1	0	1	3		11
<b>Total Utility</b>		<b>3,933</b>	<b>125</b>	<b>3</b>	<b>1</b>	<b>4,056</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,953	282	27	0	5,208	38	1
0.750	242	45	1	0	286	6	2
1.000	143	6	0	0	149	19	3
1.250	2	0	0	0	2	0	4
1.500	94	8	1	0	101	24	5
2.000	46	3	2	0	47	10	6
2.500	0	0	0	0	0	0	7
3.000	27	0	0	0	27	7	8
4.000	1	1	0	0	2	0	9
8.000	3	0	0	0	3	0	10
10.000	2	3	0	0	5	0	11
16.000	0	1			1		12
<b>Total:</b>	<b>5,513</b>	<b>349</b>	<b>31</b>	<b>0</b>	<b>5,831</b>	<b>104</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,932	224	12	6	2	32	5,208	1
0.750	224	51	2	0	3	6	286	2
1.000	14	109	12	8	3	3	149	3
1.250	1	1	0	0	0	0	2	4
1.500	1	80	7	9	2	2	101	5
2.000	2	34	0	7	0	4	47	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	2	0	2	9
8.000	0	0	0	0	3	0	3	10
10.000	0	0	0	0	5	0	5	11
16.000					1		1	12
<b>Total:</b>	<b>5,174</b>	<b>511</b>	<b>36</b>	<b>37</b>	<b>21</b>	<b>52</b>	<b>5,831</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	850	47		1	898	2
<b>Total Fire Hydrants</b>	<b>851</b>	<b>47</b>	<b>0</b>	<b>1</b>	<b>899</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 899  
 Number of distribution system valves end of year: 1,217  
 Number of distribution valves operated during year: 154

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## WATER OPERATING SECTION FOOTNOTES

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

#### General footnotes

Pumping expenses up in 2003 with addition of two wells. Maintenance on structures up due to some work done on other well sites.

Maintenance of mains up due to projects and to increase in payment to North Hudson for their maintenance.

Maintenance of towers up due to painting of a tower in 2003.

Employee pensions and benefits up due to early payoff of WRS retirement liability - water share was \$59,647.

Injuries and damages (925) up due to better classification of insurance premiums for various liability coverage.

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

#### General footnotes

Utility capitalized two wells and a well treatment plant in 2003. That amount recorded as contributed plant represents the amount that is expected to be ultimately funded with impact fees.

Mains, services, hydrants in contributed plant represents installations made directly by developers.

Mains in utility-funded plant is allocation of utility's additional cost (from City project) on plant capitalized in a prior year.

Services in utility-funded plant are replacements of existing services financed by utility.

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### Water Mains (Page W-21)

#### General footnotes

Adjustments to mains (and services) based on updated mapping of utility plant.

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### Meters (Page W-23)

#### General footnotes

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

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### Hydrants and Distribution System Valves (Page W-24)

#### General footnotes

Adjustment to number of hydrants due to updating of utility records during year.

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

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