



3013 (02-02-05)

ANNUAL REPORT

OF

Name: HUDSON PUBLIC UTILITIES

Principal Office: 505 THIRD STREET
HUDSON, WI 54016

For the Year Ended: DECEMBER 31, 2004

**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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meters	W-23

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HUDSON PUBLIC UTILITIES

Utility Address: 505 THIRD STREET
HUDSON, WI 54016

When was utility organized? 1/1/1897

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DEVIN WILLI

Title: CITY ADMINISTRATOR

Office Address:

505 THIRD STREET
HUDSON, WI 54016

Telephone: (715) 386 - 4765

Fax Number: (715) 386 - 3385 EXT

E-mail Address:

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

Name: STEVEN W. TRACEY, CPA

Title:

Office Address: TRACEY & THOLE, S.C.

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@presenter.com

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

Name: MR. TIM CARUSO

Title: PRESIDENT

Office Address:

1128 THIRD STREET
HUDSON, WI 54016

Telephone: (715) 386 - 9523

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: TRACEY & THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@presenter.com

Date of most recent audit report: 12/17/2004

Period covered by most recent audit: 2003

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS P. CHRISTOPHERSEN

Title: WATER UTILITY DIRECTOR

Office Address:

505 THIRD STREET
HUDSON,, WI 54016

Telephone: (715) 386 - 4765

Fax Number: (715) 386 - 3385

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

Name of utility commission/committee: HUDSON PUBLIC UTILITIES COMMISSION

Names of members of utility commission/committee:

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

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

not applicable

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,101,360	2,079,074	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,132,950	1,055,640	2
Depreciation Expense (403)	229,440	223,316	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	313,632	275,882	5
Total Operating Expenses	1,676,022	1,554,838	
Net Operating Income	425,338	524,236	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	425,338	524,236	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	205	42	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	158,000	173,444	10
Miscellaneous Nonoperating Income (421)	1,785,815	3,330,677	11
Total Other Income	1,944,020	3,504,163	
Total Income	2,369,358	4,028,399	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(62,797)	0	12
Other Income Deductions (426)	307,103	216,132	13
Total Miscellaneous Income Deductions	244,306	216,132	
Income Before Interest Charges	2,125,052	3,812,267	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	202,663	193,625	14
Amortization of Debt Discount and Expense (428)	16,107	5,162	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	80,116	19
Total Interest Charges	218,770	118,671	
Net Income	1,906,282	3,693,596	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,910,963	5,610,794	20
Balance Transferred from Income (433)	1,906,282	3,693,596	21
Miscellaneous Credits to Surplus (434)	0	7,811,153	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(1,100,821)	1,204,580	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	18,918,066	15,910,963	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,101,360		2,101,360	1
Total (Acct. 400):	2,101,360	0	2,101,360	
Operation and Maintenance Expense (401-402):				
Derived	1,132,950		1,132,950	2
Total (Acct. 401-402):	1,132,950	0	1,132,950	
Depreciation Expense (403):				
Derived	229,440		229,440	3
Total (Acct. 403):	229,440	0	229,440	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	313,632		313,632	5
Total (Acct. 408):	313,632	0	313,632	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	425,338	0	425,338	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	205		205	8
Total (Acct. 415-416):	205	0	205	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
IINVESTMENTS	126,985	0	126,985	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)
OTHER INCOME			
Interest and Dividend Income (419):			
ADVANCE TO TID FUND	31,015	0	31,015 12
Total (Acct. 419):	158,000	0	158,000
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	1,743,275	1,743,275 13
TID SHARE OF DEBT COSTS	42,540	0	42,540 14
Total (Acct. 421):	42,540	1,743,275	1,785,815
TOTAL OTHER INCOME:	200,745	1,743,275	1,944,020
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(62,797)	██████████	(62,797) 15
NONE	0	0	0 16
Total (Acct. 425):	(62,797)	0	(62,797)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	307,103	307,103 17
NONE	0	0	0 18
Total (Acct. 426):	0	307,103	307,103
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(62,797)	307,103	244,306
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	202,663	██████████	202,663 19
Total (Acct. 427):	202,663	0	202,663
Amortization of Debt Discount and Expense (428):			
TOTAL CURRENT YEAR AMORTIZATION	20,542	██████████	20,542 20
LESS AMORTIZATION OF TID SHARE (DEF CR)	(4,435)	██████████	(4,435) 21
Total (Acct. 428):	16,107	0	16,107
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 23
Total (Acct. 430):	0	0	0

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)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	218,770	0	218,770
NET INCOME:	470,110	1,436,172	1,906,282
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	5,027,805	10,883,158	15,910,963 26
Total (Acct. 216):	5,027,805	10,883,158	15,910,963
Balance Transferred from Income (433):			
Derived	470,110	1,436,172	1,906,282 27
Total (Acct. 433):	470,110	1,436,172	1,906,282
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	(1,100,821)		(1,100,821) 30
Total (Acct. 436)--Debit:	(1,100,821)	0	(1,100,821)
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	6,598,736	12,319,330	18,918,066

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	530				530	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	325				325	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	325	0	0	0	325	
Net income (or loss)	205	0	0	0	205	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,101,360	0	0	0	2,101,360	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,101,360	0	0	0	2,101,360	

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	413,407		413,407	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	325		325	6
Other nonutility expenses			0	7
Water utility plant accounts	21,454		21,454	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
Total Payroll	435,186	0	435,186	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	7.9	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	25,706,311	23,293,305	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,384,094	5,058,025	2
Net Utility Plant	21,322,217	18,235,280	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	21,322,217	18,235,280	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	718,669	768,757	7
Other Investments (124)	0	0	8
Special Funds (125-128)	2,480,413	2,289,063	9
Total Other Property and Investments	3,199,082	3,057,820	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	250	250	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	3,316,797	3,838,058	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	467,152	486,731	15
Other Accounts Receivable (143)	205,042	36,006	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	65,788	66,347	18
Materials and Supplies (151-163)	25,602	24,286	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	4,080,631	4,451,678	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	110,603	131,145	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	110,603	131,145	
Total Assets and Other Debits	28,712,533	25,875,923	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,403,238	2,251,355	26
Appropriated Earned Surplus (215)	751,268	1,852,089	27
Unappropriated Earned Surplus (216)	18,918,066	15,910,963	28
Total Proprietary Capital	22,072,572	20,014,407	
LONG-TERM DEBT			
Bonds (221-222)	5,240,000	5,660,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	5,240,000	5,660,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	147,707	146,549	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	9,625		35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	15,947	16,974	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	173,279	163,523	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,226,682	37,993	44
Total Deferred Credits	1,226,682	37,993	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	28,712,533	25,875,923	

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)	
First of Year:					
Total Utility Plant - First of Year	23,293,305	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,499,382	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	15,131,307	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)	1,075,622				9
Total Utility Plant	25,706,311	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,607,439	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,776,655	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
Total Accumulated Provision	4,384,094	0	0	0	
Net Utility Plant	21,322,217	0	0	0	

**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)	
Balance first of year (111.1)	3,585,972				3,585,972	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	229,440				229,440	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	45,264				45,264	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	3,905				3,905	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	278,609	0	0	0	278,609	16
Debits during year						17
Book cost of plant retired	1,220				1,220	18
Cost of removal	0				0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	1,255,921				1,255,921	
					0	
					0	23
					0	24
Total debits	1,257,141	0	0	0	1,257,141	25
Balance end of year (111.1)	2,607,440	0	0	0	2,607,440	26

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

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)	
Balance first of year (111.1)	1,472,053				1,472,053	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	307,103				307,103	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	307,103	0	0	0	307,103	16
Debits during year						17
Book cost of plant retired	75				75	18
Cost of removal	2,426				2,426	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	2,501	0	0	0	2,501	25
Balance end of year (111.1)	1,776,655	0	0	0	1,776,655	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	25,602	24,286
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	25,602	24,286

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
BOND ANTICIPATION NOTES - 2003	11,051	428	24,622	1
REVENUE BONDS - 2001	5,056	428	52,423	2
REVENUE BONDS - 2002	4,435	428	33,558	3
Total			110,603	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,251,355	1
Changes during year (explain):		
PLANT FUNDED BY TID CONTRIBUTION	151,883	2
Balance end of year	<u>2,403,238</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%	2,345,000	1
\$905,000 - 2002	09/17/2002	12/01/2016	4.42%	815,000	2
\$2645,000 - 2003	05/22/2003	12/01/2007	2.00%	2,080,000	3
Total Bonds (Account 221):				5,240,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 5,240,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- 1. Report each class of debt included in Accounts 223, 224 and 231.
- 2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- 3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	313,632	2
Charged electric department expense		3
Charged sewer department expense	8,838	4
Other (explain):		
NONE		5
Total Accruals and other credits	322,470	
Taxes paid during year:		
County, state and local taxes	31,685	6
Social Security taxes	288,206	7
PSC Remainder Assessment	2,579	8
Other (explain):		
NONE		9
Total payments and other debits	322,470	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
\$2,645,000 - 2003	4,526	53,788	54,313	4,001	1
\$2,500,000 - 2001	9,691	115,880	116,295	9,276	2
\$905,000 - 2002	2,757	32,995	33,082	2,670	3
Subtotal	16,974	202,663	203,690	15,947	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	16,974	202,663	203,690	15,947	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TID #4 - 2002 REFUNDING BONDS	718,669	1
Total (Acct. 123):	718,669	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOND RESERVE FUNDS	326,268	3
BOND REDEMPTION FUNDS	325,000	4
BOND REQUIRED DEPRECIATION FUNDS	100,000	5
Total (Acct. 125):	751,268	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
IMPACT FEES AND ASSESSMENTS	1,729,145	7
Total (Acct. 128):	1,729,145	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	467,152	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	467,152	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
IMPACT FEE COLLECTIONS DUE FROM DEVELOPMENT CORP	142,198	17
VILLAGE OF NORTH HUDSON - T/R ACCOUNTS, PUB FIRE CHG, ETC	28,122	18
SUNDRY RECEIVABLES	34,722	19
Total (Acct. 143):	205,042	
Receivables from Municipality (145):		
BILLINGS ON TAX TOLL	65,788	20
Total (Acct. 145):	65,788	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		27
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	1,193,124	28
TID SHARE OF DEBT ISSUANCE COSTS	33,558	29
Total (Acct. 253):	1,226,682	

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)	
Add Average:						
Utility Plant in Service (101.1)	9,369,273	0	0	0	9,369,273	1
Materials and Supplies	24,944	0	0	0	24,944	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,096,706	0	0	0	3,096,706	4
Customer Advances for Construction					0	5
Regulatory Liability	596,562	0	0	0	596,562	6
NONE					0	7
Average Net Rate Base	5,700,949	0	0	0	5,700,949	
Net Operating Income	425,338	0	0	0	425,338	8
Net Operating Income as a percent of						
Average Net Rate Base	7.46%	N/A	N/A	N/A	7.46%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	1,255,921	0	0	0	1,255,921	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	62,797				62,797	4
Other (specify):						
NONE					0	5
Balance End of Year	1,193,124	0	0	0	1,193,124	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Items reflected in these accounts are explained with the descriptors in the schedule.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,939,096	1,920,072	1
Total Sales of Water	1,939,096	1,920,072	
Other Operating Revenues			
Forfeited Discounts (470)	13,163	12,418	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	85,706	86,984	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	63,395	59,600	6
Total Other Operating Revenues	162,264	159,002	
Total Operating Revenues	2,101,360	2,079,074	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	219,015	219,237	8
Water Treatment Expenses (640-652)	65,546	79,502	9
Transmission and Distribution Expenses (660-678)	385,039	290,632	10
Customer Accounts Expenses (901-905)	86,576	78,785	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	376,774	387,484	13
Total Operation and Maintenance Expenses	1,132,950	1,055,640	
Other Operating Expenses			
Depreciation Expense (403)	229,440	223,316	14
Amortization Expense (404-407)		0	15
Taxes (408)	313,632	275,882	16
Total Other Operating Expenses	543,072	499,198	
Total Operating Expenses	1,676,022	1,554,838	
NET OPERATING INCOME	425,338	524,236	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	30	25,619	35,747	2
Industrial				3
Total Unmetered Sales to General Customers (460)	30	25,619	35,747	
Metered Sales to General Customers (461)				
Residential	5,376	323,356	867,772	4
Commercial	641	204,255	337,027	5
Industrial	51	26,078	34,527	6
Total Metered Sales to General Customers (461)	6,068	553,689	1,239,326	
Private Fire Protection Service (462)	163		97,162	7
Public Fire Protection Service (463)	4,695		521,703	8
Other Sales to Public Authorities (464)	51	27,910	45,158	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	11,007	607,218	1,939,096	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	521,703	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	521,703	
Forfeited Discounts (470):		
Customer late payment charges	13,163	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	13,163	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER LEASING	85,706	8
Total Rents from Water Property (472)	85,706	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	51,014	10
Other (specify):		
INITIAL FEES	7,597	11
OTHER	4,784	12
Total Other Water Revenues (474)	63,395	

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)	
SOURCE OF SUPPLY EXPENSES			
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
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
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)	101,167	90,077	17
Pumping Labor and Expenses (624)	90,514	75,012	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)	2,748	36,975	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	24,586	17,173	25
Total Pumping Expenses	219,015	219,237	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	17,451	18,905	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)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	40,187	52,156	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	961	1,108	32
Maintenance of Water Treatment Equipment (652)	6,947	7,333	33
Total Water Treatment Expenses	65,546	79,502	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)	4,297	2,575	35
Transmission and Distribution Lines Expenses (662)	96,411	94,725	36
Meter Expenses (663)	4,613	4,573	37
Customer Installations Expenses (664)	6,554	6,572	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)	3,905	3,325	42
Maintenance of Distribution Reservoirs and Standpipes (672)	169,920	94,927	43
Maintenance of Transmission and Distribution Mains (673)	69,282	70,918	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	4,274	2,392	46
Maintenance of Meters (676)	13,801	6,265	47
Maintenance of Hydrants (677)	11,940	4,124	48
Maintenance of Miscellaneous Plant (678)	42	236	49
Total Transmission and Distribution Expenses	385,039	290,632	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	29,975	29,073	50
Meter Reading Labor (902)	16,678	9,054	51
Customer Records and Collection Expenses (903)	39,923	40,658	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	86,576	78,785	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	126,213	119,937	56
Office Supplies and Expenses (921)	24,789	20,286	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	45,907	33,681	59
Property Insurance (924)	5,634	5,086	60
Injuries and Damages (925)	31,991	25,281	61
Employee Pensions and Benefits (926)	132,237	174,538	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)	5,203	3,875	67
Total Administrative and General Expenses	376,774	387,484	
Total Operation and Maintenance Expenses	1,132,950	1,055,640	

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		288,206	251,472	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,838	8,572	2
Net property tax equivalent		279,368	242,900	
Social Security		31,685	30,891	3
PSC Remainder Assessment		2,579	2,091	4
Other (specify): NONE			0	5
Total tax expense		313,632	275,882	

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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.273856				3
County tax rate	mills		4.338398				4
Local tax rate	mills		5.857967				5
School tax rate	mills		12.139361				6
Voc. school tax rate	mills		1.490458				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.100040				10
Less: state credit	mills		1.316575				11
Net tax rate	mills		22.783465				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.857967				14
Combined School Tax Rate	mills		13.629819				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.487786				17
Total Tax Rate	mills		24.100040				18
Ratio of Local and School Tax to Total	dec.		0.808620				19
Total tax net of state credit	mills		22.783465				20
Net Local and School Tax Rate	mills		18.423176				21
Utility Plant, Jan. 1	\$	23,293,305	23,293,305				22
Materials & Supplies	\$	24,286	24,286				23
Subtotal	\$	23,317,591	23,317,591				24
Less: Plant Outside Limits	\$	1,897,061	1,897,061				25
Taxable Assets	\$	21,420,530	21,420,530				26
Assessment Ratio	dec.		0.730311				27
Assessed Value	\$	15,643,649	15,643,649				28
Net Local & School Rate	mills		18.423176				29
Tax Equiv. Computed for Current Year	\$	288,206	288,206				30
Tax Equivalent per 1994 PSC Report	\$	148,725					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	288,206					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	17,371		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	488,735		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	50,512		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	556,618	0	
PUMPING PLANT			
Land and Land Rights (320)	1,000		12
Structures and Improvements (321)	742,034		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	175,666		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	603,004		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,521,704	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	62,297		21
Structures and Improvements (331)	503,237	11,076	22
Water Treatment Equipment (332)	865,897		23
Total Water Treatment Plant	1,431,431	11,076	

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)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			17,371	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			488,735	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			50,512	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	556,618	
PUMPING PLANT				
Land and Land Rights (320)			1,000	12
Structures and Improvements (321)			742,034	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			175,666	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			603,004	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,521,704	
WATER TREATMENT PLANT				
Land and Land Rights (330)			62,297	21
Structures and Improvements (331)			514,313	22
Water Treatment Equipment (332)			865,897	23
Total Water Treatment Plant	0	0	1,442,507	

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	39,499		24
Structures and Improvements (341)	26,744		25
Distribution Reservoirs and Standpipes (342)	587,183		26
Transmission and Distribution Mains (343)	2,538,959		27
Fire Mains (344)	0		28
Services (345)	193,037	3,059	29
Meters (346)	1,727,083	168,156	30
Hydrants (348)	217,553	7,588	31
Other Transmission and Distribution Plant (349)	589		32
Total Transmission and Distribution Plant	5,330,647	178,803	
GENERAL PLANT			
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)	15,017		42
SCADA Equipment (397.1)	64,608	71,559	43
Miscellaneous Equipment (398)	30,286		44
Other Tangible Property (399)	0		45
Total General Plant	398,764	71,559	
Total utility plant in service directly assignable	9,239,164	261,438	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,239,164	261,438	

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)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			39,499	24
Structures and Improvements (341)			26,744	25
Distribution Reservoirs and Standpipes (342)			587,183	26
Transmission and Distribution Mains (343)			2,538,959	27
Fire Mains (344)			0	28
Services (345)			196,096	29
Meters (346)	1,220		1,894,019	30
Hydrants (348)			225,141	31
Other Transmission and Distribution Plant (349)			589	32
Total Transmission and Distribution Plant	1,220	0	5,508,230	
GENERAL PLANT				
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)			15,017	42
SCADA Equipment (397.1)			136,167	43
Miscellaneous Equipment (398)			30,286	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	470,323	
Total utility plant in service directly assignable	1,220	0	9,499,382	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	1,220	0	9,499,382	

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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	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)	87,759		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	709,511	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	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)	350,380		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	722,180	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	2,012,946	44,305	22
Water Treatment Equipment (332)	804,257		23
Total Water Treatment Plant	2,817,203	44,305	

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)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			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)		(87,759)	0	9
Supply Mains (316)		87,759	87,759	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	709,511	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			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)			350,380	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	722,180	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			2,057,251	22
Water Treatment Equipment (332)			804,257	23
Total Water Treatment Plant	0	0	2,861,508	

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,061,895		26
Transmission and Distribution Mains (343)	5,765,525	699,322	27
Fire Mains (344)	0		28
Services (345)	1,487,129	241,327	29
Meters (346)	0		30
Hydrants (348)	1,181,289	143,262	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,495,838	1,083,911	
GENERAL PLANT			
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
Total General Plant	258,434	0	
Total utility plant in service directly assignable	14,003,166	1,128,216	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	14,003,166	1,128,216	

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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,061,895 26
Transmission and Distribution Mains (343)			6,464,847 27
Fire Mains (344)			0 28
Services (345)	75		1,728,381 29
Meters (346)			0 30
Hydrants (348)			1,324,551 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	75	0	10,579,674
GENERAL PLANT			
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
Total General Plant	0	0	258,434
Total utility plant in service directly assignable	75	0	15,131,307
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	75	0	15,131,307

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)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	166,614	2.70%	13,196	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	6,418	1.80%	909	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	173,032		14,105	
PUMPING PLANT				
Structures and Improvements (321)	348,572	3.20%	23,745	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	42,865	5.00%	8,783	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	287,355	4.40%	26,532	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0	4.40%		15
Total Pumping Plant	678,792		59,060	
WATER TREATMENT PLANT				
Structures and Improvements (331)	8,052	3.20%	16,281	16
Water Treatment Equipment (332)	330,575	3.30%	28,575	17
Total Water Treatment Plant	338,627		44,856	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	10,152	3.20%	856	18
Distribution Reservoirs and Standpipes (342)	519,192	1.90%	11,156	19
Transmission and Distribution Mains (343)	728,794	1.00%	25,390	20
Fire Mains (344)	0			21
Services (345)	275,694	2.20%	4,280	22
Meters (346)	403,572	5.00%	90,528	23
Hydrants (348)	171,967	2.00%	4,427	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					179,810	4
315					0	5
316					7,327	6
317					0	7
	0	0	0	0	187,137	
321				(34,047)	338,270	8
322					0	9
323					51,648	10
324					0	11
325				(31,770)	282,117	12
326					0	13
327					0	14
328					0	15
	0	0	0	(65,817)	672,035	
331					24,333	16
332					359,150	17
	0	0	0	0	383,483	
341					11,008	18
342				(327,124)	203,224	19
343				(478,861)	275,323	20
344					0	21
345				(243,479)	36,495	22
346	1,220		3,905		496,785	23
348				(140,640)	35,754	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)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	589	5.00%		25
Total Transmission and Distribution Plant	<u>2,109,960</u>		<u>136,637</u>	
GENERAL PLANT				
Structures and Improvements (390)	4,862	2.90%	220	26
Office Furniture and Equipment (391)	32,843	5.80%	3,044	27
Computer Equipment (391.1)	24,116	20.00%	1,019	28
Transportation Equipment (392)	176,823	13.30%	2,134	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	15,320	5.80%	1,133	31
Laboratory Equipment (395)	1,278	5.80%		32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	6,468	10.00%	1,502	34
SCADA Equipment (397.1)	8,623	9.20%	9,236	35
Miscellaneous Equipment (398)	15,228	5.80%	1,757	36
Other Tangible Property (399)	0			37
Total General Plant	<u>285,561</u>		<u>20,045</u>	
Total accum. prov. directly assignable	<u>3,585,972</u>		<u>274,703</u>	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	<u><u>3,585,972</u></u>		<u><u>274,703</u></u>	

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
	1,220	0	3,905	(1,190,104)	1,059,178
390					5,082 26
391					35,887 27
391.1					25,135 28
392					178,957 29
393					0 30
394					16,453 31
395					1,278 32
396					0 33
397				5,651	13,621 34
397.1				(5,651)	12,208 35
398					16,985 36
399					0 37
	0	0	0	0	305,606
	1,220	0	3,905	(1,255,921)	2,607,439
					0 38
	1,220	0	3,905	(1,255,921)	2,607,439

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)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	8,394	2.70%	16,787	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	1,258	1.80%	1,580	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	9,652		18,367	
PUMPING PLANT				
Structures and Improvements (321)	39,356	3.20%	8,003	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	3,043	5.00%	6,085	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	41,097	4.40%	15,417	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	83,496		29,505	
WATER TREATMENT PLANT				
Structures and Improvements (331)	33,214	3.20%	67,158	16
Water Treatment Equipment (332)	13,270	3.30%	26,540	17
Total Water Treatment Plant	46,484		93,698	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	347,300	1.90%	20,176	19
Transmission and Distribution Mains (343)	534,347	1.00%	61,152	20
Fire Mains (344)	0			21
Services (345)	275,381	2.20%	35,371	22
Meters (346)	0			23
Hydrants (348)	163,505	2.00%	25,058	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					25,181	4
315					0	5
316					2,838	6
317					0	7
	0	0	0	0	28,019	
321					47,359	8
322					0	9
323					9,128	10
324					0	11
325					56,514	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	113,001	
331					100,372	16
332					39,810	17
	0	0	0	0	140,182	
341					0	18
342					367,476	19
343					595,499	20
344					0	21
345	75	2,426			308,251	22
346					0	23
348					188,563	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)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	<u>1,320,533</u>		<u>141,757</u>	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	11,888	9.20%	23,776	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	<u>11,888</u>		<u>23,776</u>	
Total accum. prov. directly assignable	<u>1,472,053</u>		<u>307,103</u>	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	<u><u>1,472,053</u></u>		<u><u>307,103</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 25
	75	2,426	0	0	1,459,789
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					35,664 35
398					0 36
399					0 37
	0	0	0	0	35,664
	75	2,426	0	0	1,776,655
					0 38
	75	2,426	0	0	1,776,655

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			44,104	44,104	1
February			42,343	42,343	2
March			44,980	44,980	3
April			48,572	48,572	4
May			59,252	59,252	5
June			71,142	71,142	6
July			102,401	102,401	7
August			91,715	91,715	8
September			91,922	91,922	9
October			61,376	61,376	10
November			49,657	49,657	11
December			51,037	51,037	12
Total annual pumpage	0	0	758,501	758,501	
Less: Water sold				607,218	13
Volume pumped but not sold				151,283	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				16,480	16
Volume related to equipment/system malfunction				93,110	17
Non-utility volume NOT included in water sales				2,000	18
Total volume not sold but accounted for				111,590	19
Volume pumped but unaccounted for				39,693	20
Percent of water lost				5%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,315	24
Date of maximum: 7/26/2004					25
Cause of maximum:					26
Hot and dry					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,025	27
Date of minimum: 1/16/2004					28
Total KWH used for pumping for the year				1,442,000	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

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

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	9 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	22 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	1
Location	719 4TH STREET NORTH	888 O'NEIL ROAD	889 O'NEIL ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	PEERLESS	PEERLESS	5
Year Installed	1991	2003	2003	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	900	900	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1991	2003	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 10 NORTH 1	BOOSTER 10 NORTH 2	BOOSTER 10 NORTH 3	14
Location	654 10TH STREET NORTH	654 10TH STREET NORTH	654 10TH STREET NORTH	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	AURORA	18
Year Installed	1985	1985	1985	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	200	200	100	21
Pump Motor or Standby Engine Mfr	US	US	US	22 23
Year Installed	1985	1985	1985	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	20	20	10	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification number or name	3 560 GRAY STREET	3 910 WISCONSIN STREET	4 300 7TH ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	R	3
Year constructed		1953	1961	4
Primary material (earthen, steel, concrete, other)		STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)		185	34	6
Total capacity in gallons (actual)		150,000	1,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE		PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200		0.8640	12
Is a corrosion control chemical used (yes, no)?	N		N	13
Is water fluoridated (yes, no)?	Y		Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	7 719 4TH STREET NORTH	7 750 SUMMIT LANE NORTH	8 1000 CARMICHAEL ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	ET	3
Year constructed		1987	1994	4
Primary material (earthen, steel, concrete, other)		STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)		239	185	6
Total capacity in gallons (actual)		200,000	750,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	PRESSURE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0080			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	Y			14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	342	0	0	0	342	1
M	D	1.000	1,691	0	0	0	1,691	2
M	D	1.250	623	0	0	0	623	3
M	D	1.500	400	0	0	0	400	4
M	D	2.000	4,425	0	0	0	4,425	5
M	D	4.000	22,853	0	0	0	22,853	6
M	D	6.000	115,443	2,347	0	(285)	117,505	7
M	D	8.000	98,455	11,229	0	42	109,726	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	115,169	2,900	0	0	118,069	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	1,727	0	0	2,919	15
Total Within Municipality			389,317	18,203	0	(243)	407,277	
Total Utility			389,317	18,203	0	(243)	407,277	

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	1	0	1,634		1
M	1.000	1,912	232	0	0	2,144		2
M	1.250	28	0	0	0	28		3
M	1.500	101	5	0	0	106		4
M	2.000	67	5	0	0	72		5
M	3.000	4	0	0	0	4		6
M	4.000	99	25	1	0	123		7
M	6.000	94	14	0	0	108		8
M	8.000	110	6	0	(2)	114		9
M	10.000	3	0	0	0	3		10
M	12.000	3	0	0	1	4		11
Total Utility		4,056	287	2	(1)	4,340	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,208	288	10	0	5,486	50	1
0.750	286	201	2	0	485	12	2
1.000	149	10	0	0	159	25	3
1.250	2	0	0	0	2	0	4
1.500	101	18	1	0	118	36	5
2.000	47	3	1	0	49	16	6
2.500	0	0	0	0	0	0	7
3.000	27	0	0	0	27	6	8
4.000	2	0	0	0	2	0	9
8.000	3	0	0	0	3	0	10
10.000	5	0	0	0	5	0	11
16.000	1	0	0	0	1	0	12
Total:	5,831	520	14	0	6,337	145	

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	5,207	224	12	6	1	36	5,486	1
0.750	416	55	2	0	3	9	485	2
1.000	13	120	12	8	3	3	159	3
1.250	1	1	0	0	0	0	2	4
1.500	1	97	7	9	2	2	118	5
2.000	2	37	0	7	0	3	49	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	0	0	0	0	1	0	1	12
Total:	5,640	546	36	37	20	58	6,337	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1				1	1
Within Municipality	898	56			954	2
Total Fire Hydrants	899	56	0	0	955	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	765
Number of distribution system valves end of year:	1,297
Number of distribution valves operated during year:	260

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

- 631: Utility did additional maintenance on existing structures in 2003 when constructing new pumping/treatment facility.
 - 923: Nothing particular. General engineering, auditing, computer services all increased over previous year.
 - 672: Reconditioning of seventh street tank at appr. \$133,000.
 - 624: New pump/treatment facility put into service in 2003.
 - 642: Additional start-up expenses in 2003.
 - 926: 2003 expenses include utility's share of prior service retirement costs paid off by City during year.
-

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

If Adjustments for any account are nonzero, please explain.

supply mains included on wrong line in last year's report.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

Adjustment to SCADA//communications represents correction of prior year allocation - so report agrees with utility records.

Remaining adjustments total \$1,255,921 and equal the adjustment for the deferred credit for contributed capital accumulated depreciation at 1/1/03.

Water Mains (Page W-21)

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

main additions financed directly by developers.

Explain all reported Adjustments.

Minor adjustments by utility to agree with mapping system

Water Services (Page W-22)

Explain all reported Adjustments.

minor adjustments to agree to utility mapping.

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

Services in contributed plant financed directly by developers.
Utility replaced on service during year previously financed by customer.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

Information not readily available due to high volume of new construction.

Meters (Page W-23)

If 2-inch or greater meters are reported as residential, please explain.

2 2" meters used in residential for irrigation systems.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

Hydrants and Distribution System Valves (Page W-24)

General footnotes

Utility used discretion in testing its hydrants and valves to preclude causing damage and leakage due to age.
