



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, 2006

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HUDSON PUBLIC UTILITIES

Utility Address: 505 THIRD STREET
HUDSON, WI 54016

When was utility organized? 1/1/1897

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DEVIN WILLI

Title: CITY ADMINISTRATOR

Office Address:

505 THIRD STREET
HUDSON, WI 54016

Telephone: (715) 386 - 4765

Fax Number: (715) 386 - 3385 EXT

E-mail Address:

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

Name: STEVEN W. TRACEY, CPA

Title: PRINCIPAL

Office Address: LARSON, ALLEN, WEISHAIR & CO., LLP

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: STRACEY@LARSONALLEN.COM

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

Name: TIM CARUSO

Title: PRESIDENT OF UTILITY COMMISSION

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: LARSON, ALLEN, WEISHAIR & CO., LLP
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: STRACEY@LARSONALLEN.COM

Date of most recent audit report: 8/28/2006

Period covered by most recent audit: 2005

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 DAVE HOLT
- MR JIM T. PRIBIL, SECRETARY
- MR DAVID PRISSEL

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)	2,434,746	2,195,291	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,159,752	1,123,626	2
Depreciation Expense (403)	239,075	236,508	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	304,811	312,891	5
Total Operating Expenses	1,703,638	1,673,025	
Net Operating Income	731,108	522,266	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	731,108	522,266	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	305,116	198,019	10
Miscellaneous Nonoperating Income (421)	191,083	890,236	11
Total Other Income	496,199	1,088,255	
Total Income	1,227,307	1,610,521	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(62,796)	(62,796)	12
Other Income Deductions (426)	348,689	331,799	13
Total Miscellaneous Income Deductions	285,893	269,003	
Income Before Interest Charges	941,414	1,341,518	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	182,702	193,102	14
Amortization of Debt Discount and Expense (428)	13,213	14,653	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	0	19
Total Interest Charges	195,915	207,755	
Net Income	745,499	1,133,763	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	20,051,829	18,918,066	20
Balance Transferred from Income (433)	745,499	1,133,763	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	10,104	0	25
Total Unappropriated Earned Surplus End of Year (216)	20,787,224	20,051,829	

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	2,434,746		2,434,746	1
Total (Acct. 400):	2,434,746	0	2,434,746	
Operation and Maintenance Expense (401-402):				
Derived	1,159,752		1,159,752	2
Total (Acct. 401-402):	1,159,752	0	1,159,752	
Depreciation Expense (403):				
Derived	239,075		239,075	3
Total (Acct. 403):	239,075	0	239,075	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	304,811		304,811	5
Total (Acct. 408):	304,811	0	304,811	
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:	731,108	0	731,108	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
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):				
INVESTMENTS	277,798	0	277,798	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	27,318	0	27,318 12
Total (Acct. 419):	305,116	0	305,116
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	148,543	148,543 13
TID SHARE OF DEBT COSTS	42,540	0	42,540 14
Total (Acct. 421):	42,540	148,543	191,083
TOTAL OTHER INCOME:	347,656	148,543	496,199

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(62,796)	██████████	(62,796) 15
NONE	0	0	0 16
Total (Acct. 425):	(62,796)	0	(62,796)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	348,689	348,689 17
NONE	0	0	0 18
Total (Acct. 426):	0	348,689	348,689
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(62,796)	348,689	285,893

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	182,702	██████████	182,702 19
Total (Acct. 427):	182,702	0	182,702
Amortization of Debt Discount and Expense (428):			
TOTAL CURRENT YEAR AMORTIZATION	17,335	██████████	17,335 20
LESS AMORTIZATION OF TID SHARE (DEF CREDIT)	(4,122)	██████████	(4,122) 21
Total (Acct. 428):	13,213	0	13,213
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:	195,915	0	195,915
NET INCOME:	945,645	(200,146)	745,499
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	7,216,602	12,835,227	20,051,829 26
Total (Acct. 216):	7,216,602	12,835,227	20,051,829
Balance Transferred from Income (433):			
Derived	945,645	(200,146)	745,499 27
Total (Acct. 433):	945,645	(200,146)	745,499
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			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
TO GENERAL CITY FOR COMPUTER UPGRADES	10,104	0	10,104 31
Total (Acct. 439)--Debit:	10,104	0	10,104
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	8,152,143	12,635,081	20,787,224

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <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	2,434,746	0	0	0	2,434,746	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	2,434,746	0	0	0	2,434,746	

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	454,795		454,795	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	13,180		13,180	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	15,989		15,989	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	933		933	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	484,897	0	484,897	

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	9.6	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)	26,863,448	26,601,799	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,610,281	4,979,209	2
Net Utility Plant	21,253,167	21,622,590	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	21,253,167	21,622,590	
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)	618,449	668,449	7
Other Investments (124)	0	0	8
Special Funds (125-128)	2,073,089	2,446,822	9
Total Other Property and Investments	2,691,538	3,115,271	
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)	4,639,793	3,931,685	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	523,284	499,823	15
Other Accounts Receivable (143)	107,225	25,539	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	91,891	81,800	18
Materials and Supplies (151-163)	28,121	25,626	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	5,390,564	4,564,723	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	74,323	91,658	24
Other Deferred Debits (182-186)	93,013	2,633	25
Total Deferred Debits	167,336	94,291	
Total Assets and Other Debits	29,502,605	29,396,875	

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	2,403,238	26
Appropriated Earned Surplus (215)	751,268	751,268	27
Unappropriated Earned Surplus (216)	20,787,224	20,051,829	28
Total Proprietary Capital	23,941,730	23,206,335	
LONG-TERM DEBT			
Bonds (221-222)	4,335,000	4,810,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,335,000	4,810,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	115,732	195,626	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	3,193	10,136	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	14,274	15,184	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	133,199	220,946	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,092,676	1,159,594	44
Total Deferred Credits	1,092,676	1,159,594	
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	29,502,605	29,396,875	

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	26,601,799	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)	9,858,576	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	17,004,872	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)					9
Total Utility Plant	26,863,448	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)	3,172,189	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,438,092	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	5,610,281	0	0	0	
Net Utility Plant	21,253,167	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)	2,885,309				2,885,309	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	239,075				239,075	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	52,085				52,085	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	291,160	0	0	0	291,160	16
Debits during year						17
Book cost of plant retired	4,280				4,280	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	4,280	0	0	0	4,280	25
Balance end of year (111.1)	3,172,189	0	0	0	3,172,189	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)	2,093,900				2,093,900	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	348,689				348,689	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	13,098				13,098	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	361,787	0	0	0	361,787	16
Debits during year						17
Book cost of plant retired	6,005				6,005	18
Cost of removal	11,590				11,590	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	17,595	0	0	0	17,595	25
Balance end of year (111.1)	2,438,092	0	0	0	2,438,092	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)	28,121	25,626
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	28,121	25,626

**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	8,374	428	6,543	1
REVENUE BONDS - 2001	4,839	428	42,636	2
REVENUE BONDS - 2002	4,122	428	25,144	3
Total			74,323	
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	2,403,238	1
Changes during year (explain):		
NO CHANGE		2
Balance end of year	<u><u>2,403,238</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%	2,195,000	1
\$905,000 - 2002	09/17/2002	12/01/2016	4.42%	715,000	2
\$2645,000 - 2003	05/22/2003	12/01/2007	2.00%	1,425,000	3
Total Bonds (Account 221):				4,335,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 4,335,000

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	304,811	2
Charged electric department expense		3
Charged sewer department expense	9,021	4
Other (explain):		
NONE		5
Total Accruals and other credits	313,832	
Taxes paid during year:		
County, state and local taxes	278,375	6
Social Security taxes	33,668	7
PSC Remainder Assessment	1,789	8
Other (explain):		
NONE		9
Total payments and other debits	313,832	
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	3,459	40,963	41,513	2,909	1
\$2,500,000 - 2001	9,276	110,957	111,317	8,916	2
\$905,000 - 2002	2,449	30,782	30,782	2,449	3
Subtotal	15,184	182,702	183,612	14,274	
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	15,184	182,702	183,612	14,274	

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	618,449	1
Total (Acct. 123):	618,449	
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):		
UNALLOCATED IMPACT FEES AND ASSESSMENTS	1,321,821	7
Total (Acct. 128):	1,321,821	
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	523,284	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	523,284	
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 FEES RECEIVABLE	62,636	17
VILLAGE OF NORTH HUDSON-T/R ITEMS/PUBLIC FIRE CHARGE	38,266	18
OTHER SUNDRY RECEIVABLES	6,323	19
Total (Acct. 143):	107,225	
Receivables from Municipality (145):		
BILLINGS ON TAX ROLL	91,891	20
Total (Acct. 145):	91,891	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY COSTS ON PROPOSED NEW WELL	93,013	23
Total (Acct. 183):	93,013	
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	1,067,532	28
TID SHARE OF DEBT ISSUANCE COSTS	25,144	29
Total (Acct. 253):	1,092,676	

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)	9,760,846	0	0	0	9,760,846	1
Materials and Supplies	26,873	0	0	0	26,873	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,028,749	0	0	0	3,028,749	4
Customer Advances for Construction					0	5
Regulatory Liability	1,098,930	0	0	0	1,098,930	6
NONE					0	7
Average Net Rate Base	5,660,040	0	0	0	5,660,040	
Net Operating Income	731,108	0	0	0	731,108	8
Net Operating Income as a percent of						
Average Net Rate Base	12.92%	N/A	N/A	N/A	12.92%	

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	1,130,328	0	0	0	1,130,328	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	62,796	0	0	0	62,796	3
Other (specify):						
NONE					0	4
Balance End of Year	1,067,532	0	0	0	1,067,532	

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 ARE EXPLAINED WITH 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)	2,208,881	2,003,197	1
Total Sales of Water	2,208,881	2,003,197	
Other Operating Revenues			
Forfeited Discounts (470)	14,274	14,134	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	146,223	113,899	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	65,368	64,061	6
Total Other Operating Revenues	225,865	192,094	
Total Operating Revenues	2,434,746	2,195,291	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	289,170	297,009	8
Water Treatment Expenses (640-652)	76,302	79,984	9
Transmission and Distribution Expenses (660-678)	271,398	259,746	10
Customer Accounts Expenses (901-905)	81,427	91,061	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	441,455	395,826	13
Total Operation and Maintenance Expenses	1,159,752	1,123,626	
Other Operating Expenses			
Depreciation Expense (403)	239,075	236,508	14
Amortization Expense (404-407)		0	15
Taxes (408)	304,811	312,891	16
Total Other Operating Expenses	543,886	549,399	
Total Operating Expenses	1,703,638	1,673,025	
NET OPERATING INCOME	731,108	522,266	

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	22	1,321	11,198	2
Industrial				3
Total Unmetered Sales to General Customers (460)	22	1,321	11,198	
Metered Sales to General Customers (461)				
Residential	5,819	385,367	999,045	4
Commercial	761	252,442	418,372	5
Industrial	49	19,102	29,449	6
Total Metered Sales to General Customers (461)	6,629	656,911	1,446,866	
Private Fire Protection Service (462)	183		115,102	7
Public Fire Protection Service (463)	4,858		586,331	8
Other Sales to Public Authorities (464)	56	31,735	49,384	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	11,748	689,967	2,208,881	

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)	586,331	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)	586,331	
Forfeited Discounts (470):		
Customer late payment charges	14,274	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	14,274	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER LEASING	146,223	8
Total Rents from Water Property (472)	146,223	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	53,968	10
Other (specify): INITIAL FEES	8,187	11
OTHER	3,213	12
Total Other Water Revenues (474)	65,368	

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)	132,068	115,832	17
Pumping Labor and Expenses (624)	117,070	110,956	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)	4,404	46,259	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	35,628	23,962	25
Total Pumping Expenses	289,170	297,009	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	21,412	19,944	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)	43,357	53,357	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	1,142	1,090	32
Maintenance of Water Treatment Equipment (652)	10,391	5,593	33
Total Water Treatment Expenses	76,302	79,984	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)	3,216	2,845	35
Transmission and Distribution Lines Expenses (662)	110,865	103,424	36
Meter Expenses (663)	5,341	5,004	37
Customer Installations Expenses (664)	7,467	7,164	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)	3,189	3,239	42
Maintenance of Distribution Reservoirs and Standpipes (672)	22,932	12,103	43
Maintenance of Transmission and Distribution Mains (673)	82,770	78,714	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	2,447	9,213	46
Maintenance of Meters (676)	15,169	10,196	47
Maintenance of Hydrants (677)	17,145	24,573	48
Maintenance of Miscellaneous Plant (678)	857	3,271	49
Total Transmission and Distribution Expenses	271,398	259,746	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	34,274	29,990	50
Meter Reading Labor (902)	8,427	8,563	51
Customer Records and Collection Expenses (903)	38,726	52,508	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	81,427	91,061	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	138,424	120,178	56
Office Supplies and Expenses (921)	26,495	24,600	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	51,285	51,310	59
Property Insurance (924)	9,548	8,778	60
Injuries and Damages (925)	26,151	32,874	61
Employee Pensions and Benefits (926)	171,246	149,232	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	5,454	0	65
Rents (931)	4,800	4,800	66
Maintenance of General Plant (932)	8,052	4,054	67
Total Administrative and General Expenses	441,455	395,826	
Total Operation and Maintenance Expenses	1,159,752	1,123,626	

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		278,375	287,994	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,021	9,035	2
Net property tax equivalent		269,354	278,959	
Social Security		33,668	32,077	3
PSC Remainder Assessment		1,789	1,855	4
Other (specify): NONE			0	5
Total tax expense		304,811	312,891	

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		0.171999				3
County tax rate	mills		2.804865				4
Local tax rate	mills		3.983018				5
School tax rate	mills		7.001860				6
Voc. school tax rate	mills		0.958329				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		14.920071				10
Less: state credit	mills		1.021459				11
Net tax rate	mills		13.898612				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.983018				14
Combined School Tax Rate	mills		7.960189				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		11.943207				17
Total Tax Rate	mills		14.920071				18
Ratio of Local and School Tax to Total	dec.		0.800479				19
Total tax net of state credit	mills		13.898612				20
Net Local and School Tax Rate	mills		11.125550				21
Utility Plant, Jan. 1	\$	26,601,799	26,601,799				22
Materials & Supplies	\$	25,626	25,626				23
Subtotal	\$	26,627,425	26,627,425				24
Less: Plant Outside Limits	\$	2,120,870	2,120,870				25
Taxable Assets	\$	24,506,555	24,506,555				26
Assessment Ratio	dec.		1.021000				27
Assessed Value	\$	25,021,193	25,021,193				28
Net Local & School Rate	mills		11.125550				29
Tax Equiv. Computed for Current Year	\$	278,375	278,375				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)	\$	278,375					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	16,368	21
Structures and Improvements (331)	514,313	5,550	22
Water Treatment Equipment (332)	865,897	13,589	23
Total Water Treatment Plant	1,442,507	35,507	

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)			78,665	21
Structures and Improvements (331)			519,863	22
Water Treatment Equipment (332)	2,000		877,486	23
Total Water Treatment Plant	2,000	0	1,476,014	

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)	2,542,666	4,294	27
Fire Mains (344)	0		28
Services (345)	194,901	8,253	29
Meters (346)	2,024,357	120,350	30
Hydrants (348)	232,773	21,355	31
Other Transmission and Distribution Plant (349)	589	7,738	32
Total Transmission and Distribution Plant	5,648,712	161,990	
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	1,481	36
Transportation Equipment (392)	202,210	761	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	493,576	2,242	
Total utility plant in service directly assignable	9,663,117	199,739	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,663,117	199,739	

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)			2,546,960	27
Fire Mains (344)			0	28
Services (345)			203,154	29
Meters (346)	2,280		2,142,427	30
Hydrants (348)			254,128	31
Other Transmission and Distribution Plant (349)			8,327	32
Total Transmission and Distribution Plant	2,280	0	5,808,422	
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)			30,182	36
Transportation Equipment (392)			202,971	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	495,818	
Total utility plant in service directly assignable	4,280	0	9,858,576	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	4,280	0	9,858,576	

**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)	0		9
Supply Mains (316)	181,567		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	803,319	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)	2,058,680		22
Water Treatment Equipment (332)	804,257		23
Total Water Treatment Plant	2,862,937	0	

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)			0 9
Supply Mains (316)			181,567 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	803,319
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)			2,058,680 22
Water Treatment Equipment (332)			804,257 23
Total Water Treatment Plant	0	0	2,862,937

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)	2,346,556		26
Transmission and Distribution Mains (343)	6,751,480	37,148	27
Fire Mains (344)	0		28
Services (345)	1,796,374	21,323	29
Meters (346)	0		30
Hydrants (348)	1,386,276	13,724	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	12,280,686	72,195	
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)	269,560		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	269,560	0	
Total utility plant in service directly assignable	16,938,682	72,195	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	16,938,682	72,195	

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)			2,346,556 26
Transmission and Distribution Mains (343)	4,880	1,210	6,784,958 27
Fire Mains (344)			0 28
Services (345)	325	(1,210)	1,816,162 29
Meters (346)			0 30
Hydrants (348)	800		1,399,200 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,005	0	12,346,876
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)			269,560 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	269,560
Total utility plant in service directly assignable	6,005	0	17,004,872
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	6,005	0	17,004,872

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)	193,006	2.70%	13,196	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	8,236	1.80%	909	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	201,242		14,105	
PUMPING PLANT				
Structures and Improvements (321)	362,015	3.20%	23,745	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	60,431	5.00%	8,783	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	308,649	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	731,095		59,060	
WATER TREATMENT PLANT				
Structures and Improvements (331)	40,791	3.20%	16,547	16
Water Treatment Equipment (332)	387,725	3.30%	28,766	17
Total Water Treatment Plant	428,516		45,313	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	11,864	3.20%	856	18
Distribution Reservoirs and Standpipes (342)	214,380	1.90%	11,156	19
Transmission and Distribution Mains (343)	300,750	1.00%	25,448	20
Fire Mains (344)	0			21
Services (345)	40,755	2.20%	4,379	22
Meters (346)	593,294	5.00%	104,170	23
Hydrants (348)	40,333	2.00%	4,869	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					206,202	4
315					0	5
316					9,145	6
317					0	7
	0	0	0	0	215,347	
321					385,760	8
322					0	9
323					69,214	10
324					0	11
325					335,181	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	790,155	
331					57,338	16
332	2,000				414,491	17
	2,000	0	0	0	471,829	
341					12,720	18
342					225,536	19
343					326,198	20
344					0	21
345					45,134	22
346	2,280				695,184	23
348					45,202	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	1,201,965		150,878	
GENERAL PLANT				
Structures and Improvements (390)	5,302	2.90%	220	26
Office Furniture and Equipment (391)	38,931	5.80%	3,044	27
Computer Equipment (391.1)	26,154	20.00%	1,167	28
Transportation Equipment (392)	174,746	13.30%	1,956	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	17,586	5.80%	1,133	31
Laboratory Equipment (395)	1,278	5.80%		32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	15,017	10.00%		34
SCADA Equipment (397.1)	24,735	9.20%	12,527	35
Miscellaneous Equipment (398)	18,742	5.80%	1,757	36
Other Tangible Property (399)	0			37
Total General Plant	322,491		21,804	
Total accum. prov. directly assignable	2,885,309		291,160	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,885,309		291,160	

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
	2,280	0	0	0	1,350,563
390					5,522 26
391					41,975 27
391.1					27,321 28
392					176,702 29
393					0 30
394					18,719 31
395					1,278 32
396					0 33
397					15,017 34
397.1					37,262 35
398					20,499 36
399					0 37
	0	0	0	0	344,295
	4,280	0	0	0	3,172,189
					0 38
	4,280	0	0	0	3,172,189

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)	41,968	2.70%	16,787	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	5,262	1.80%	3,268	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	47,230		20,055	
PUMPING PLANT				
Structures and Improvements (321)	55,362	3.20%	8,003	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	15,213	5.00%	6,085	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	71,931	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	142,506		29,505	
WATER TREATMENT PLANT				
Structures and Improvements (331)	168,285	3.20%	67,936	16
Water Treatment Equipment (332)	66,350	3.30%	26,540	17
Total Water Treatment Plant	234,635		94,476	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	399,856	1.90%	44,585	19
Transmission and Distribution Mains (343)	661,581	1.00%	67,688	20
Fire Mains (344)	0			21
Services (345)	332,469	2.20%	39,725	22
Meters (346)	0			23
Hydrants (348)	215,671	2.00%	27,855	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					58,755	4
315					0	5
316					8,530	6
317					0	7
	0	0	0	0	67,285	
321					63,365	8
322					0	9
323					21,298	10
324					0	11
325					87,348	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	172,011	
331					236,221	16
332					92,890	17
	0	0	0	0	329,111	
341					0	18
342					444,441	19
343	4,880	3,256			721,133	20
344					0	21
345	325	4,033			367,836	22
346					0	23
348	800	4,301	13,098		251,523	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>1,609,577</u>		<u>179,853</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)	59,952	9.20%	24,800	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	<u>59,952</u>		<u>24,800</u>	
Total accum. prov. directly assignable	<u>2,093,900</u>		<u>348,689</u>	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	<u><u>2,093,900</u></u>		<u><u>348,689</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
	6,005	11,590	13,098	0	1,784,933
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					84,752 35
398					0 36
399					0 37
	0	0	0	0	84,752
	6,005	11,590	13,098	0	2,438,092
					0 38
	6,005	11,590	13,098	0	2,438,092

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			49,449	49,449	1
February			44,790	44,790	2
March			47,052	47,052	3
April			53,258	53,258	4
May			73,342	73,342	5
June			114,216	114,216	6
July			153,099	153,099	7
August			108,922	108,922	8
September			78,139	78,139	9
October			57,097	57,097	10
November			46,967	46,967	11
December			49,237	49,237	12
Total annual pumpage	0	0	875,568	875,568	
Less: Water sold				689,967	13
Volume pumped but not sold				185,601	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				17,516	16
Volume related to equipment/system malfunction				87,227	17
Non-utility volume NOT included in water sales				2,000	18
Total volume not sold but accounted for				106,743	19
Volume pumped but unaccounted for				78,858	20
Percent of water lost				9%	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.)				5,579	24
Date of maximum: 7/6/2006					25
Cause of maximum:					26
Hot & Dry					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,204	27
Date of minimum: 11/23/2006					28
Total KWH used for pumping for the year				1,670,398	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	GOULD	PEERLESS	LAYNE	5
Year Installed	2002	1978	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	GOULD	PEERLESS	18
Year Installed	1961	2005	1996	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)	
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.)		156	63	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.)	115	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.)		147	148	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

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	HANLEY & O'NEIL ROAD			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)				3
		ET		4
Year constructed		2005		5
Primary material (earthen, steel, concrete, other)		STEEL		6
Elevation difference in feet (See Headnote 3.)		118		7
Total capacity in gallons (actual)		750,000		8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)				10
Points of application (wellhouse, central facilities, booster station, other)				11
Filters, type (gravity, pressure, other, none)				12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				13
Is a corrosion control chemical used (yes, no)?				14
Is water fluoridated (yes, no)?				15

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	4,654	0	0	0	4,654	5
M	D	4.000	22,853	0	0	264	23,117	6
M	D	6.000	117,505	0	0	(264)	117,241	7
M	D	8.000	113,135	418	144	60	113,469	8
M	S	8.000	456	0	0	0	456	9
M	D	10.000	26,164	95	80	0	26,179	10
M	S	10.000	295	0	0	0	295	11
M	D	12.000	119,664	0	0	0	119,664	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	2,919	0	0	0	2,919	15
Total Within Municipality			412,510	513	224	60	412,859	
Total Utility			412,510	513	224	60	412,859	

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	1,632	1	4	0	1,629		1
M	1.000	2,146	3	1	0	2,148		2
M	1.250	28	0	0	0	28		3
M	1.500	110	3	0	0	113		4
M	2.000	72	0	0	0	72		5
M	3.000	4	0	0	0	4		6
M	4.000	122	0	0	0	122		7
M	6.000	105	1	0	0	106		8
M	8.000	134	3	0	(1)	136		9
M	10.000	3	0	0	0	3		10
M	12.000	4	0	0	0	4		11
Total Utility		4,360	11	5	(1)	4,365	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	5,756	150	6	0	5,900	43	1
0.750	624	136	0	0	760	5	2
1.000	175	15	0	0	190	26	3
1.250	2	0	1	0	1	1	4
1.500	145	6	2	0	149	58	5
2.000	51	4	1	0	54	8	6
2.500	0	0	0	0	0	0	7
3.000	27	1	0	0	28	3	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:	6,791	312	10	0	7,093	144	

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	5,584	274	11	6	3	22	5,900	1
0.750	667	69	2	0	8	14	760	2
1.000	12	148	12	8	6	4	190	3
1.250	1	0	0	0	0	0	1	4
1.500	1	127	7	9	2	3	149	5
2.000	2	39	0	9	0	4	54	6
2.500	0	0	0	0	0	0	0	7
3.000	0	12	3	7	0	6	28	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:	6,267	669	35	39	30	53	7,093	

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	980	9	2		987	2
Total Fire Hydrants	981	9	2	0	988	
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:	988
Number of distribution system valves end of year:	1,333
Number of distribution valves operated during year:	116

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.

return on investment from sewer based on average meter investment of \$1,439,153 with an authorized return of 7.5%.

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.

- 633: Utility had major expense for a pump motor rehab.
- 631: Utility had major window and door maintenance costs in 2005.
- 902: Utility realizing savings due to technology upgrades on meter reading equipment.
- 672: 2005 costs down. 2006 had routine maintenance costs.

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

If Adjustments for any account are nonzero, please explain.

adjustment represents move of 8" service line to distribution line.

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 principally financed by developers. utility financed additions generally consist of replacements, including valves.

Explain all reported Adjustments.

adjustments represent minor adjustments to mapping refinements

Water Services (Page W-22)

Explain all reported Adjustments.

represents reclassification to mains.

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

Services in contributed plant financed by developers.
Utility replaced some services during the year originally financed by customer.

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)

Explain program for replacing or testing meters 1" or smaller.

Amount of testing each year varies based on availability of staff time.
Utility expects to comply with required testing over that period.

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

used for irrigation systems

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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 valves to preclude causing damage and leaking due to age.
