



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: HUDSON PUBLIC UTILITIES

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Principal Office: 505 THIRD STREET  
HUDSON, WI 54016

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For the Year Ended: DECEMBER 31, 2007

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

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

### SIGNATURE PAGE

I DEVIN WILLI of  
(Person responsible for accounts)

HUDSON PUBLIC UTILITIES, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/25/2008  
(Date)

CITY ADMINISTRATOR  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** HUDSON PUBLIC UTILITIES

**Utility Address:** 505 THIRD STREET  
HUDSON, WI 54016

**When was utility organized?** 1/1/1897

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MR DEVIN WILLI

**Title:** CITY ADMINISTRATOR

**Office Address:**

505 THIRD STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 4765

**Fax Number:** (715) 386 - 3385 EXT

**E-mail Address:**

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

**Name:** STEVE TRACEY

**Title:** PRINCIPAL

**Office Address:** LARSONALLEN LLP

502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:** stracey@larsonallen.com

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**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:**

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**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:** LARSONALLEN 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:** 2/4/2008

**Period covered by most recent audit:** 2006

**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:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

not applicable

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,488,888	2,434,746	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,354,512	1,159,752	2
Depreciation Expense (403)	243,931	239,075	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	311,546	304,811	5
<b>Total Operating Expenses</b>	<b>1,909,989</b>	<b>1,703,638</b>	
<b>Net Operating Income</b>	<b>578,899</b>	<b>731,108</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>578,899</b>	<b>731,108</b>	
<b>OTHER INCOME</b>			
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)	386,097	305,116	10
Miscellaneous Nonoperating Income (421)	1,283,504	191,083	11
<b>Total Other Income</b>	<b>1,669,601</b>	<b>496,199</b>	
<b>Total Income</b>	<b>2,248,500</b>	<b>1,227,307</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(62,796)	(62,796)	12
Other Income Deductions (426)	353,605	348,689	13
<b>Total Miscellaneous Income Deductions</b>	<b>290,809</b>	<b>285,893</b>	
<b>Income Before Interest Charges</b>	<b>1,957,691</b>	<b>941,414</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	167,859	182,702	14
Amortization of Debt Discount and Expense (428)	11,194	13,213	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
<b>Total Interest Charges</b>	<b>179,053</b>	<b>195,915</b>	
<b>Net Income</b>	<b>1,778,638</b>	<b>745,499</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	20,787,224	20,051,829	20
Balance Transferred from Income (433)	1,778,638	745,499	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)	0	10,104	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>22,565,862</b>	<b>20,787,224</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,488,888		2,488,888	1
<b>Total (Acct. 400):</b>	<b>2,488,888</b>	<b>0</b>	<b>2,488,888</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,354,512		1,354,512	2
<b>Total (Acct. 401-402):</b>	<b>1,354,512</b>	<b>0</b>	<b>1,354,512</b>	
<b>Depreciation Expense (403):</b>				
Derived	243,931		243,931	3
<b>Total (Acct. 403):</b>	<b>243,931</b>	<b>0</b>	<b>243,931</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	311,546		311,546	5
<b>Total (Acct. 408):</b>	<b>311,546</b>	<b>0</b>	<b>311,546</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>578,899</b>	<b>0</b>	<b>578,899</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INVESTMENTS	360,817	0	360,817	11

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
ADVANCE TO TID FUND	25,280	0	25,280 12
<b>Total (Acct. 419):</b>	<b>386,097</b>	<b>0</b>	<b>386,097</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	1,081,083	1,081,083 13
ANNEXATION FEE	86,473	0	86,473 14
TID SHARE OF DEBT COSTS	115,948	0	115,948 15
<b>Total (Acct. 421):</b>	<b>202,421</b>	<b>1,081,083</b>	<b>1,283,504</b>
<b>TOTAL OTHER INCOME:</b>	<b>588,518</b>	<b>1,081,083</b>	<b>1,669,601</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(62,796)	██████████	(62,796) 16
NONE	0	0	0 17
<b>Total (Acct. 425):</b>	<b>(62,796)</b>	<b>0</b>	<b>(62,796)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	353,605	353,605 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>353,605</b>	<b>353,605</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(62,796)</b>	<b>353,605</b>	<b>290,809</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	167,859	██████████	167,859 20
<b>Total (Acct. 427):</b>	<b>167,859</b>	<b>0</b>	<b>167,859</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
TOTAL CURRENT YEAR AMORTIZATION	15,124	██████████	15,124 21
LESS AMORTIZATION OF TID SHARE (DEF CREDIT)	(3,930)	██████████	(3,930) 22
<b>Total (Acct. 428):</b>	<b>11,194</b>	<b>0</b>	<b>11,194</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	██████████	0 23
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	██████████	0 24
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 25
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 26
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>179,053</b>	<b>0</b>	<b>179,053</b>
<b>NET INCOME:</b>	<b>1,051,160</b>	<b>727,478</b>	<b>1,778,638</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	8,152,143	12,635,081	20,787,224 27
<b>Total (Acct. 216):</b>	<b>8,152,143</b>	<b>12,635,081</b>	<b>20,787,224</b>
<b>Balance Transferred from Income (433):</b>			
Derived	1,051,160	727,478	1,778,638 28
<b>Total (Acct. 433):</b>	<b>1,051,160</b>	<b>727,478</b>	<b>1,778,638</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 29
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 30
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 31
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 32
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>9,203,303</b>	<b>13,362,559</b>	<b>22,565,862</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	2,488,888	0	0	0	2,488,888	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,488,888</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,488,888</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	498,053		498,053	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	18,328		18,328	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	107		107	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>516,488</b>	<b>0</b>	<b>516,488</b>	

### 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	10.5	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	28,337,597	26,863,448	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,202,190	5,610,281	2
<b>Net Utility Plant</b>	<b>22,135,407</b>	<b>21,253,167</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>22,135,407</b>	<b>21,253,167</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	563,306	618,449	7
Other Investments (124)	0	0	8
Special Funds (125-128)	910,966	2,073,089	9
<b>Total Other Property and Investments</b>	<b>1,474,272</b>	<b>2,691,538</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	250	250	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	5,346,862	4,639,793	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	549,475	523,284	15
Other Accounts Receivable (143)	44,030	107,225	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	98,992	91,891	18
Materials and Supplies (151-163)	28,301	28,121	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>6,067,910</b>	<b>5,390,564</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	59,199	74,323	24
Other Deferred Debits (182-186)	0	93,013	25
<b>Total Deferred Debits</b>	<b>59,199</b>	<b>167,336</b>	
<b>Total Assets and Other Debits</b>	<b>29,736,788</b>	<b>29,502,605</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
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)	22,565,862	20,787,224	28
<b>Total Proprietary Capital</b>	<b>25,720,368</b>	<b>23,941,730</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	2,755,000	4,335,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>2,755,000</b>	<b>4,335,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	190,562	115,732	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	27,191	3,193	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	10,843	14,274	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	6,874		41
<b>Total Current and Accrued Liabilities</b>	<b>235,470</b>	<b>133,199</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,025,950	1,092,676	44
<b>Total Deferred Credits</b>	<b>1,025,950</b>	<b>1,092,676</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>29,736,788</b>	<b>29,502,605</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	26,863,448	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	10,135,000	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	17,744,846	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)	457,751				9
<b>Total Utility Plant</b>	<b>28,337,597</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,470,682	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,731,508	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>6,202,190</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>22,135,407</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	3,172,189				<b>3,172,189</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	243,931				<b>243,931</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	55,092				<b>55,092</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>299,023</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>299,023</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	530				<b>530</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>530</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>3,470,682</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,470,682</b>	<b>26</b>

## 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)	
<b>Balance first of year (111.1)</b>	2,438,092				<b>2,438,092</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	353,605				<b>353,605</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>353,605</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>353,605</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	37,770				<b>37,770</b>	<b>18</b>
Cost of removal	22,419				<b>22,419</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>60,189</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,189</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,731,508</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,731,508</b>	<b>26</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	28,301	28,121
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
<b>Total Materials and Supplies</b>	<b>28,301</b>	<b>28,121</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
BOND ANTICIPATION NOTES - 2003	6,543	428	0	1
REVENUE BONDS - 2001	4,651	428	37,985	2
REVENUE BONDS - 2002	3,930	428	21,214	3
<b>Total</b>			<b>59,199</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	2,403,238	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<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%	2,095,000	<b>1</b>
\$905,000 - 2002	09/17/2002	12/01/2016	4.42%	660,000	<b>2</b>
\$2645,000 - 2003	05/22/2003	12/01/2007	2.00%	0	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>2,755,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31: 2,755,000**

### 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.

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<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	311,546	2
Charged electric department expense		3
Charged sewer department expense	10,640	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>322,186</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	280,028	6
Social Security taxes	39,251	7
PSC Remainder Assessment	2,907	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>322,186</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
\$2,645,000 - 2003	2,909	32,003	34,912	0	1
\$2,500,000 - 2001	8,916	106,616	106,995	8,537	2
\$905,000 - 2002	2,449	29,240	29,383	2,306	3
<b>Subtotal</b>	<b>14,274</b>	<b>167,859</b>	<b>171,290</b>	<b>10,843</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>14,274</b>	<b>167,859</b>	<b>171,290</b>	<b>10,843</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO TID #4 - 2002 REFUNDING BONDS	563,306	1
<b>Total (Acct. 123):</b>	<b>563,306</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
BOND RESERVE FUNDS	326,268	3
BOND REDEMPTION FUNDS	325,000	4
BOND REQUIRED DEPRECIATION FUNDS	100,000	5
<b>Total (Acct. 125):</b>	<b>751,268</b>	
<b>Depreciation Fund (126):</b>		
NONE		6
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
UNALLOCATED IMPACT FEES AND ASSESSMENTS	73,225	7
SET-ASIDE FUTURE FACILITY FUND	86,473	8
<b>Total (Acct. 128):</b>	<b>159,698</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	549,475	12
Electric		13
Sewer (Regulated)		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 142):</b>	<b>549,475</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		16

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

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

Particulars (a)	Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>	
Merchandising, jobbing and contract work	17
<b>Other (specify):</b>	
VILLAGE OF NORTH HUDSON - TAX ROLL ITEMS	20,570 18
OTHER SUNDRY RECEIVABLES	23,460 19
<b>Total (Acct. 143):</b>	<b>44,030</b>
<b>Receivables from Municipality (145):</b>	
BILLINGS ON TAX ROLL	98,992 20
<b>Total (Acct. 145):</b>	<b>98,992</b>
<b>Prepayments (165):</b>	
NONE	21
<b>Total (Acct. 165):</b>	<b>0</b>
<b>Extraordinary Property Losses (182):</b>	
NONE	22
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Preliminary Survey and Investigation Charges (183):</b>	
NONE	23
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Clearing Accounts (184):</b>	
NONE	24
<b>Total (Acct. 184):</b>	<b>0</b>
<b>Temporary Facilities (185):</b>	
NONE	25
<b>Total (Acct. 185):</b>	<b>0</b>
<b>Miscellaneous Deferred Debits (186):</b>	
NONE	26
<b>Total (Acct. 186):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	27
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
Regulatory Liability	1,004,736 28
TID SHARE OF DEBT ISSUANCE COSTS	21,214 29
<b>Total (Acct. 253):</b>	<b>1,025,950</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	9,996,788	0	0	0	9,996,788	1
Materials and Supplies	28,211	0	0	0	28,211	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,321,435	0	0	0	3,321,435	4
Customer Advances for Construction					0	5
Regulatory Liability	1,036,134	0	0	0	1,036,134	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>5,667,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,667,430</b>	
Net Operating Income	578,899	0	0	0	578,899	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>10.21%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>10.21%</b>	

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## 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	1,067,532	0	0	0	1,067,532	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	62,796	0	0	0	62,796	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>1,004,736</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,004,736</b>	

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## FINANCIAL SECTION FOOTNOTES

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### 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.

Done .

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	2,298,787	2,208,881	1
<b>Total Sales of Water</b>	<b>2,298,787</b>	<b>2,208,881</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	16,999	14,274	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	105,904	146,223	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	67,198	65,368	6
<b>Total Other Operating Revenues</b>	<b>190,101</b>	<b>225,865</b>	
<b>Total Operating Revenues</b>	<b>2,488,888</b>	<b>2,434,746</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	341,480	289,170	8
Water Treatment Expenses (640-652)	82,782	76,302	9
Transmission and Distribution Expenses (660-678)	315,878	271,398	10
Customer Accounts Expenses (901-905)	87,419	81,427	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	526,953	441,455	13
<b>Total Operation and Maintenance Expenses</b>	<b>1,354,512</b>	<b>1,159,752</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	243,931	239,075	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	311,546	304,811	16
<b>Total Other Operating Expenses</b>	<b>555,477</b>	<b>543,886</b>	
<b>Total Operating Expenses</b>	<b>1,909,989</b>	<b>1,703,638</b>	
<b>NET OPERATING INCOME</b>	<b>578,899</b>	<b>731,108</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	12	1,190	262	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>12</b>	<b>1,190</b>	<b>262</b>	
Metered Sales to General Customers (461)				
Residential	5,921	405,818	1,039,621	4
Commercial	798	276,938	459,166	5
Industrial	49	16,757	27,540	6
<b>Total Metered Sales to General Customers (461)</b>	<b>6,768</b>	<b>699,513</b>	<b>1,526,327</b>	
Private Fire Protection Service (462)	212		118,861	7
Public Fire Protection Service (463)	5,221		601,006	8
Other Sales to Public Authorities (464)	57	34,423	52,331	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>12,270</b>	<b>735,126</b>	<b>2,298,787</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	601,006	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>601,006</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	16,999	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>16,999</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
TOWER LEASING	105,904	8
<b>Total Rents from Water Property (472)</b>	<b>105,904</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	54,512	10
<b>Other (specify):</b> INITIAL FEES	7,176	11
OTHER	5,510	12
<b>Total Other Water Revenues (474)</b>	<b>67,198</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	129,723	132,068	17
Pumping Labor and Expenses (624)	156,593	117,070	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)	12,131	4,404	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	43,033	35,628	25
<b>Total Pumping Expenses</b>	<b>341,480</b>	<b>289,170</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	27,853	21,412	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	45,512	43,357	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)	1,101	1,142	<b>32</b>
Maintenance of Water Treatment Equipment (652)	8,316	10,391	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>82,782</b>	<b>76,302</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	<b>34</b>
Storage Facilities Expenses (661)	5,774	3,216	<b>35</b>
Transmission and Distribution Lines Expenses (662)	141,604	110,865	<b>36</b>
Meter Expenses (663)	5,572	5,341	<b>37</b>
Customer Installations Expenses (664)	8,358	7,467	<b>38</b>
Miscellaneous Expenses (665)		0	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)	4,179	3,189	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	22,351	22,932	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	83,227	82,770	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	10,038	2,447	<b>46</b>
Maintenance of Meters (676)	20,691	15,169	<b>47</b>
Maintenance of Hydrants (677)	11,624	17,145	<b>48</b>
Maintenance of Miscellaneous Plant (678)	2,460	857	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>315,878</b>	<b>271,398</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	37,496	34,274	<b>50</b>
Meter Reading Labor (902)	6,409	8,427	<b>51</b>
Customer Records and Collection Expenses (903)	43,514	38,726	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>87,419</b>	<b>81,427</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	151,089	138,424	56
Office Supplies and Expenses (921)	29,924	26,495	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	85,386	51,285	59
Property Insurance (924)	7,395	9,548	60
Injuries and Damages (925)	31,078	26,151	61
Employee Pensions and Benefits (926)	210,425	171,246	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	5,191	5,454	65
Rents (931)	4,800	4,800	66
Maintenance of General Plant (932)	1,665	8,052	67
<b>Total Administrative and General Expenses</b>	<b>526,953</b>	<b>441,455</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,354,512</b>	<b>1,159,752</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		280,028	278,375	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,433	9,021	2
<b>Net property tax equivalent</b>		<b>270,595</b>	<b>269,354</b>	
Social Security		38,044	33,668	3
PSC Remainder Assessment		2,907	1,789	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>311,546</b>	<b>304,811</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.171707				3
County tax rate	mills		3.002046				4
Local tax rate	mills		4.230495				5
School tax rate	mills		7.118403				6
Voc. school tax rate	mills		0.982575				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>15.505226</b>				<b>10</b>
Less: state credit	mills		1.112177				11
<b>Net tax rate</b>	mills		<b>14.393049</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.230495</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>8.100978</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>12.331473</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>15.505226</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.795311</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>14.393049</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>11.446947</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>26,863,448</b>	26,863,448				22
Materials & Supplies	\$	<b>28,121</b>	28,121				23
<b>Subtotal</b>	\$	<b>26,891,569</b>	<b>26,891,569</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>2,140,090</b>	2,140,090				25
<b>Taxable Assets</b>	\$	<b>24,751,479</b>	<b>24,751,479</b>				<b>26</b>
Assessment Ratio	dec.		0.988349				27
<b>Assessed Value</b>	\$	<b>24,463,100</b>	<b>24,463,100</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>11.446947</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>280,028</b>	<b>280,028</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	148,725					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>280,028</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	17,371		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	488,735		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	50,512		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>556,618</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>1,521,704</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	78,665		21
Structures and Improvements (331)	519,863		22
Water Treatment Equipment (332)	877,486		23
<b>Total Water Treatment Plant</b>	<b>1,476,014</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			17,371	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			488,735	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			50,512	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>556,618</b>	
<b>PUMPING PLANT</b>				
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,521,704</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			78,665	21
Structures and Improvements (331)			519,863	22
Water Treatment Equipment (332)			877,486	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,476,014</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	39,499		24
Structures and Improvements (341)	26,744		25
Distribution Reservoirs and Standpipes (342)	587,183		26
Transmission and Distribution Mains (343)	2,546,960	35,204	27
Fire Mains (344)	0		28
Services (345)	203,154	23,951	29
Meters (346)	2,142,427	122,996	30
Hydrants (348)	254,128	65,621	31
Other Transmission and Distribution Plant (349)	8,327		32
<b>Total Transmission and Distribution Plant</b>	<b>5,808,422</b>	<b>247,772</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	327		33
Structures and Improvements (390)	7,573		34
Office Furniture and Equipment (391)	52,490		35
Computer Equipment (391.1)	30,182		36
Transportation Equipment (392)	202,971	22,118	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	7,064	43
Miscellaneous Equipment (398)	30,286		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>495,818</b>	<b>29,182</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,858,576</b>	<b>276,954</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>9,858,576</b>	<b>276,954</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			39,499 24
Structures and Improvements (341)			26,744 25
Distribution Reservoirs and Standpipes (342)			587,183 26
Transmission and Distribution Mains (343)			2,582,164 27
Fire Mains (344)			0 28
Services (345)			227,105 29
Meters (346)	530		2,264,893 30
Hydrants (348)			319,749 31
Other Transmission and Distribution Plant (349)			8,327 32
<b>Total Transmission and Distribution Plant</b>	<b>530</b>	<b>0</b>	<b>6,055,664</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			327 33
Structures and Improvements (390)			7,573 34
Office Furniture and Equipment (391)			52,490 35
Computer Equipment (391.1)			30,182 36
Transportation Equipment (392)			225,089 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)			143,231 43
Miscellaneous Equipment (398)			30,286 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>525,000</b>
<b>Total utility plant in service directly assignable</b>	<b>530</b>	<b>0</b>	<b>10,135,000</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>530</b>	<b>0</b>	<b>10,135,000</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	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
<b>Total Source of Supply Plant</b>	<b>803,319</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>722,180</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	2,058,680		22
Water Treatment Equipment (332)	804,257		23
<b>Total Water Treatment Plant</b>	<b>2,862,937</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			621,752 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			181,567 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>803,319</b>
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>722,180</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			2,058,680 22
Water Treatment Equipment (332)			804,257 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,862,937</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	2,346,556		26
Transmission and Distribution Mains (343)	6,784,958	631,322	27
Fire Mains (344)	0		28
Services (345)	1,816,162	20,503	29
Meters (346)	0		30
Hydrants (348)	1,399,200	125,919	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>12,346,876</b>	<b>777,744</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	269,560		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>269,560</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>17,004,872</b>	<b>777,744</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>17,004,872</b>	<b>777,744</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			2,346,556 26
Transmission and Distribution Mains (343)	26,538		7,389,742 27
Fire Mains (344)			0 28
Services (345)	1,842		1,834,823 29
Meters (346)			0 30
Hydrants (348)	9,390		1,515,729 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>37,770</b>	<b>0</b>	<b>13,086,850</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			269,560 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>269,560</b>
<b>Total utility plant in service directly assignable</b>	<b>37,770</b>	<b>0</b>	<b>17,744,846</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>37,770</b>	<b>0</b>	<b>17,744,846</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	206,202	2.70%	13,196	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	9,145	1.80%	909	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>215,347</b>		<b>14,105</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	385,760	3.20%	23,745	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	69,214	5.00%	8,783	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	335,181	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
<b>Total Pumping Plant</b>	<b>790,155</b>		<b>59,060</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	57,338	3.20%	16,636	16
Water Treatment Equipment (332)	414,491	3.30%	28,957	17
<b>Total Water Treatment Plant</b>	<b>471,829</b>		<b>45,593</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	12,720	3.20%	856	18
Distribution Reservoirs and Standpipes (342)	225,536	1.90%	11,156	19
Transmission and Distribution Mains (343)	326,198	1.00%	25,646	20
Fire Mains (344)	0			21
Services (345)	45,134	2.20%	4,733	22
Meters (346)	695,184	5.00%	110,183	23
Hydrants (348)	45,202	2.00%	5,739	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					219,398	4
315					0	5
316					10,054	6
317					0	7
	0	0	0	0	229,452	
321					409,505	8
322					0	9
323					77,997	10
324					0	11
325					361,713	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	849,215	
331					73,974	16
332					443,448	17
	0	0	0	0	517,422	
341					13,576	18
342					236,692	19
343					351,844	20
344					0	21
345					49,867	22
346	530				804,837	23
348					50,941	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	589	5.00%		<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b><u>1,350,563</u></b>		<b><u>158,313</u></b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	5,522	2.90%	220	<b>26</b>
Office Furniture and Equipment (391)	41,975	5.80%	3,044	<b>27</b>
Computer Equipment (391.1)	27,321	20.00%	1,315	<b>28</b>
Transportation Equipment (392)	176,702	13.30%	1,956	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	18,719	5.80%	808	<b>31</b>
Laboratory Equipment (395)	1,278	5.80%		<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	15,017	10.00%		<b>34</b>
SCADA Equipment (397.1)	37,262	9.20%	12,852	<b>35</b>
Miscellaneous Equipment (398)	20,499	5.80%	1,757	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b><u>344,295</u></b>		<b><u>21,952</u></b>	
<b>Total accum. prov. directly assignable</b>	<b><u>3,172,189</u></b>		<b><u>299,023</u></b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b><u><u>3,172,189</u></u></b>		<b><u><u>299,023</u></u></b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					589 25
	530	0	0	0	1,508,346
390					5,742 26
391					45,019 27
391.1					28,636 28
392					178,658 29
393					0 30
394					19,527 31
395					1,278 32
396					0 33
397					15,017 34
397.1					50,114 35
398					22,256 36
399					0 37
	0	0	0	0	366,247
	530	0	0	0	3,470,682
					0 38
	530	0	0	0	3,470,682

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	58,755	2.70%	16,787	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	8,530	1.80%	3,268	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>67,285</b>		<b>20,055</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	63,365	3.20%	8,003	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	21,298	5.00%	6,085	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	87,348	4.40%	15,417	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>172,011</b>		<b>29,505</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	236,221	3.20%	67,936	16
Water Treatment Equipment (332)	92,890	3.30%	26,540	17
<b>Total Water Treatment Plant</b>	<b>329,111</b>		<b>94,476</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	444,441	1.90%	44,585	19
Transmission and Distribution Mains (343)	721,133	1.00%	70,874	20
Fire Mains (344)	0			21
Services (345)	367,836	2.20%	40,161	22
Meters (346)	0			23
Hydrants (348)	251,523	2.00%	29,149	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					75,542	4
315					0	5
316					11,798	6
317					0	7
	0	0	0	0	87,340	
321					71,368	8
322					0	9
323					27,383	10
324					0	11
325					102,765	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	201,516	
331					304,157	16
332					119,430	17
	0	0	0	0	423,587	
341					0	18
342					489,026	19
343	26,538	10,423			755,046	20
344					0	21
345	1,842	8,806			397,349	22
346					0	23
348	9,390	3,190			268,092	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,784,933</b>		<b>184,769</b>	
<b>GENERAL PLANT</b>				
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)	84,752	9.20%	24,800	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>84,752</b>		<b>24,800</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,438,092</b>		<b>353,605</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>2,438,092</b>		<b>353,605</b>	

**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
	37,770	22,419	0	0	1,909,513
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					109,552 35
398					0 36
399					0 37
	0	0	0	0	109,552
	37,770	22,419	0	0	2,731,508
					0 38
	37,770	22,419	0	0	2,731,508

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			49,995	<b>49,995</b>	1
February			46,089	<b>46,089</b>	2
March			48,575	<b>48,575</b>	3
April			53,051	<b>53,051</b>	4
May			95,727	<b>95,727</b>	5
June			119,330	<b>119,330</b>	6
July			144,273	<b>144,273</b>	7
August			110,833	<b>110,833</b>	8
September			86,288	<b>86,288</b>	9
October			54,813	<b>54,813</b>	10
November			47,350	<b>47,350</b>	11
December			49,907	<b>49,907</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>906,231</b>	<b>906,231</b>	
Less: Water sold				735,126	13
Volume pumped but not sold				<b>171,105</b>	14
Volume sold as a percent of volume pumped				<b>81%</b>	15
Volume used for water production, water quality and system maintenance				20,972	16
Volume related to equipment/system malfunction				53,981	17
Non-utility volume NOT included in water sales				2,000	18
Total volume not sold but accounted for				<b>76,953</b>	19
Volume pumped but unaccounted for				<b>94,152</b>	20
Percent of water lost				<b>10%</b>	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.)				5,908	24
Date of maximum: 8/2/2007					25
Cause of maximum:					26
hot & dry					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				919	27
Date of minimum: 12/24/2007					28
Total KWH used for pumping for the year				1,468,070	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	4	4 BOOSTER 1	1
Location	560 GRAY STREET	300 7TH STREET	300 7TH STREET	2
Purpose	P	P	S	3
Destination	D	R	D	4
Pump Manufacturer	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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	R	<b>3</b>
Year constructed		1953	1961	<b>4</b>
Primary material (earthen, steel, concrete, other)		STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)		156	63	<b>6</b>
Total capacity in gallons (actual)		150,000	1,000,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	PRESSURE		PRESSURE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200		0.8640	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N		N	<b>13</b>
Is water fluoridated (yes, no)?	Y		Y	<b>14</b>

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	5 600 LEMON ST.NORTH	6 1361 HANLEY ROAD	6 1625 LIVINGSTONE ROAD	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		<b>3</b>
Year constructed	1961	1980		<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		<b>5</b>
Elevation difference in feet (See Headnote 3.)	115	190		<b>6</b>
Total capacity in gallons (actual)	150,000	500,000		<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	PRESSURE		PRESSURE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200		1.2960	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N		N	<b>13</b>
Is water fluoridated (yes, no)?	Y		Y	<b>14</b>

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	7 719 4TH STREET NORTH	7 750 SUMMIT LANE NORTH	8 1000 CARMICHAEL ROAD	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	ET	3
Year constructed		1987	1994	4
Primary material (earthen, steel, concrete, other)		STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)		147	148	6
Total capacity in gallons (actual)		200,000	750,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	PRESSURE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0080			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	Y			14

## 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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2005		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	118		6
Total capacity in gallons (actual)	750,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

### 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	60	109	0	4,605	5
M	D	4.000	23,117	0	444	0	22,673	6
M	D	6.000	117,241	35	58	0	117,218	7
M	D	8.000	113,469	1,654	0	0	115,123	8
M	S	8.000	456	0	0	0	456	9
M	D	10.000	26,179	0	0	0	26,179	10
M	S	10.000	295	0	0	0	295	11
M	D	12.000	119,664	8,230	551	0	127,343	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
<b>Total Within Municipality</b>			<b>412,859</b>	<b>9,979</b>	<b>1,162</b>	<b>0</b>	<b>421,676</b>	
<b>Total Utility</b>			<b>412,859</b>	<b>9,979</b>	<b>1,162</b>	<b>0</b>	<b>421,676</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,629	2	4	0	1,627		1
M	1.000	2,148	1	2	0	2,147		2
M	1.250	28	0	0	0	28		3
M	1.500	113	2	1	0	114		4
M	2.000	72	0	0	0	72		5
M	3.000	4	0	0	0	4		6
M	4.000	122	2	0	0	124		7
M	6.000	106	1	1	0	106		8
M	8.000	136	13	0	0	149		9
M	10.000	3	0	0	0	3		10
M	12.000	4	0	0	0	4		11
<b>Total Utility</b>		<b>4,365</b>	<b>21</b>	<b>8</b>	<b>0</b>	<b>4,378</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,900	108	5	0	<b>6,003</b>	85	1
0.750	760	171	6	0	<b>925</b>	32	2
1.000	190	12	3	0	<b>199</b>	38	3
1.250	1	0	0	0	<b>1</b>	0	4
1.500	149	4	0	0	<b>153</b>	64	5
2.000	54	2	0	0	<b>56</b>	12	6
2.500	0	0	0	0	<b>0</b>	0	7
3.000	28	0	0	0	<b>28</b>	5	8
4.000	2	0	0	0	<b>2</b>	2	9
8.000	3	0	0	0	<b>3</b>	3	10
10.000	5	0	0	0	<b>5</b>	4	11
16.000	1	0	0	0	<b>1</b>	1	12
<b>Total:</b>	<b>7,093</b>	<b>297</b>	<b>14</b>	<b>0</b>	<b>7,376</b>	<b>246</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,679	278	11	7	3	25	<b>6,003</b>	1
0.750	828	71	3	0	8	15	<b>925</b>	2
1.000	12	159	12	8	6	2	<b>199</b>	3
1.250	1	0	0	0	0	0	<b>1</b>	4
1.500	1	134	7	8	2	1	<b>153</b>	5
2.000	2	43	0	9	0	2	<b>56</b>	6
2.500	0	0	0	0	0	0	<b>0</b>	7
3.000	0	12	3	7	0	6	<b>28</b>	8
4.000	0	0	0	0	2	0	<b>2</b>	9
8.000	0	0	0	0	3	0	<b>3</b>	10
10.000	0	0	0	0	5	0	<b>5</b>	11
16.000	0	0	0	0	1	0	<b>1</b>	12
<b>Total:</b>	<b>6,523</b>	<b>697</b>	<b>36</b>	<b>39</b>	<b>30</b>	<b>51</b>	<b>7,376</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	987	37	6		1,018	2
<b>Total Fire Hydrants</b>	<b>988</b>	<b>37</b>	<b>6</b>	<b>0</b>	<b>1,019</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 1,018  
 Number of distribution system valves end of year: 1,377  
 Number of distribution valves operated during year: 75

### WATER OPERATING SECTION FOOTNOTES

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**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

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**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.

- 624: additional labor and expenses relating to additional plant.
  - 662: additional labor costs in 2007.
  - 923: engineering consulting fees higher in 2007
  - 926: health insurance costs the primary factor in the increase
- 

**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.

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**Water Services (Page W-22)**

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 year.

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.

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**Meters (Page W-23)**

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

percentage less this year. utility on target to comply with regs.

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

used 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

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**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.

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