



3013 (01-03-11)

ANNUAL REPORT

OF

Name: HUDSON PUBLIC UTILITIES

Principal Office: 505 THIRD STREET
HUDSON, WI 54016

For the Year Ended: DECEMBER 31, 2010

**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.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

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) 04/04/2011
(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:

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

Email Address: dwilli@ci.hudson.wi.us

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

Name: STEVE TRACEY

Title: PRINCIPAL

Office Address: LARSONALLEN LLP

2424 MONETARY BLVD SUITE 206
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

Email Address: stracey@larsonallen.com

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

Name: DAVID PRISSEL

Title: PRESIDENT, HUDSON PUBLIC UTILITY COMMISSION

Office Address:

1008 FIRST STREET
HUDSON, WI 54016

Telephone: (715) 381 - 8406

Fax Number:

Email Address:

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

YES

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

Name: STEVE TRACEY

Title: PRINCIPAL

Office Address: LARSONALLEN LLP

2424 MONETARY BLVD SUITE 206
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

Email Address: stracey@larsonallen.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 9/3/2010

Period covered by most recent audit: 2009

Names and titles of utility management including manager or superintendent:

Name: TIM CARUSO

Title: WATER UTILITY DIRECTOR

Office Address:

505 THIRD STREET
HUDSON,, WI 54016

Telephone: (715) 386 - 4760

Fax Number: (715) 386 - 3385

Email Address: hudwater@ci.hudson.wi.us

Name of utility commission/committee: HUDSON PUBLIC UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR CHRIS ADAMS
- MR TOM IRWIN
- MR JIM T. PRIBIL
- MR DAVID PRISSEL, PRESIDENT
- MR KEVIN VANCE

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: [REDACTED]

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:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,538,374	2,547,066	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,409,654	1,275,951	2
Depreciation Expense (403)	316,497	279,473	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	396,208	359,890	5
Total Operating Expenses	2,122,359	1,915,314	
Net Operating Income	416,015	631,752	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	416,015	631,752	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	47,106	107,199	10
Miscellaneous Nonoperating Income (421)	158,564	124,922	11
Total Other Income	205,670	232,121	
Total Income	621,685	863,873	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(62,796)	(62,796)	12
Other Income Deductions (426)	362,921	361,236	13
Total Miscellaneous Income Deductions	300,125	298,440	
Income Before Interest Charges	321,560	565,433	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	55,330	14
Amortization of Debt Discount and Expense (428)	0	21,797	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	0	77,127	
Net Income	321,560	488,306	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	25,140,721	23,974,194	20
Balance Transferred from Income (433)	321,560	488,306	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	(678,221)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	25,462,281	25,140,721	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,538,374	0	2,538,374	1
Total (Acct. 400):	2,538,374	0	2,538,374	
Operation and Maintenance Expense (401-402):				
Derived	1,409,654	0	1,409,654	2
Total (Acct. 401-402):	1,409,654	0	1,409,654	
Depreciation Expense (403):				
Derived	316,497	0	316,497	3
Total (Acct. 403):	316,497	0	316,497	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	396,208	0	396,208	5
Total (Acct. 408):	396,208	0	396,208	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	416,015	0	416,015	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	47,106		47,106	11
Total (Acct. 419):	47,106	0	47,106	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		158,564	158,564	12
NONE			0	13
Total (Acct. 421):	0	158,564	158,564	
TOTAL OTHER INCOME:	47,106	158,564	205,670	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(62,796)	0	(62,796)	14
NONE			0	15
Total (Acct. 425):	(62,796)	0	(62,796)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	362,921	362,921	16
NONE			0	17
Total (Acct. 426):	0	362,921	362,921	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(62,796)	362,921	300,125	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	0	0	0	18
Total (Acct. 427):	0	0	0	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	0	0	0	
NET INCOME:	525,917	(204,357)	321,560	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	11,995,475	13,145,246	25,140,721	24
Total (Acct. 216):	11,995,475	13,145,246	25,140,721	
Balance Transferred from Income (433):				
Derived	525,917	(204,357)	321,560	25
Total (Acct. 433):	525,917	(204,357)	321,560	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

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)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	12,521,392	12,940,889	25,462,281	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,538,374	0	0	0	2,538,374	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 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,538,374	0	0	0	2,538,374	

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	523,336	0	523,336	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	523,336	0	523,336	

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	11.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	30,770,656	30,589,602	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	8,295,235	7,561,495	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	22,475,421	23,028,107	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	92,478	91,640	11
Total Other Property and Investments	92,478	91,640	
CURRENT AND ACCRUED ASSETS			
Cash (131)	250	250	12
Special Deposits (134)	0	0	13
Working Funds (135)	5,443,915	4,699,401	14
Temporary Cash Investments (136)	35,162		15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	610,341	565,059	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	161,869	124,458	20
Plant Materials and Operating Supplies (154)	30,821	29,937	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	6,282,358	5,419,105	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	0	0	
Total Assets and Other Debits	28,850,257	28,538,852	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,403,238	2,403,238	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	25,462,281	25,140,721	37
Total Proprietary Capital	27,865,519	27,543,959	
LONG-TERM DEBT			
Bonds (221)	0	0	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	61,096	69,778	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	53,188	35,866	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	0	0	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	54,106	10,105	48
Total Current and Accrued Liabilities	168,390	115,749	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	816,348	879,144	51
Total Deferred Credits	816,348	879,144	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	28,850,257	28,538,852	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	30,589,602	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	11,682,596	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	18,175,796	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	912,264				8
Total Utility Plant	30,770,656	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,495,171	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,800,064	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	8,295,235	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	22,475,421	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	4,119,142				4,119,142	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	316,497				316,497	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	60,432				60,432	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	376,929	0	0	0	376,929	16
Debits during year						17
Book cost of plant retired	900				900	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	900	0	0	0	900	25
Balance end of year (111.1)	4,495,171	0	0	0	4,495,171	26
Footnotes						27

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

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	3,442,353				3,442,353	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	362,921				362,921	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	362,921	0	0	0	362,921	16
Debits during year						17
Book cost of plant retired	5,210				5,210	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	5,210	0	0	0	5,210	25
Balance end of year (111.2)	3,800,064	0	0	0	3,800,064	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|---|
| <ol style="list-style-type: none"> 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
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	30,821	29,937	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	30,821	29,937	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0			1
Total			0	
Unamortized premium on debt (251)				
NONE	0			2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,403,238	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,403,238</u></u>	

BONDS (ACCT. 221)

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)	1
NONE					1
Total Bonds (Account 221):				<u><u>0</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	396,208	2
Charged electric department expense		3
Charged sewer department expense	12,343	4
Other (explain):		
NONE		5
Total Accruals and other credits	408,551	
Taxes paid during year:		
County, state and local taxes	366,368	6
Social Security taxes	39,510	7
PSC Remainder Assessment	2,673	8
Other (explain):		
NONE		9
Total payments and other debits	408,551	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
SET-ASIDE FUTURE FACILITIES ACCOUNT	92,478	5
Total (Acct. 128):	92,478	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	568,927	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
SUNDRY RECEIVABLES	10,636	11
VILLAGE OF NORTH HUDSON-TAX ROLL ITEMS	30,778	12
Total (Acct. 142):	610,341	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
BILLINGS ON CITY TAX ROLL	161,869	16
Total (Acct. 145):	161,869	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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)	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	816,348	24
NONE		25
Total (Acct. 253):	816,348	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Detail of Other Balance Sheet Accounts (Page F-22)

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.

Billings on City Tax Roll are amounts due from general city

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	11,651,324	0	0	0	11,651,324	1
Materials and Supplies	30,379	0	0	0	30,379	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	4,307,156	0	0	0	4,307,156	4
Customer Advances for Construction					0	5
Regulatory Liability	847,746	0	0	0	847,746	6
NONE					0	7
Average Net Rate Base	6,526,801	0	0	0	6,526,801	
Net Operating Income	416,015	0	0	0	416,015	8
Net Operating Income as a percent of						
Average Net Rate Base	6.37%	N/A	N/A	N/A	6.37%	

**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	879,144	0	0	0	879,144	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	62,796	0	0	0	62,796	3
Other (specify):						
NONE					0	4
Balance End of Year	816,348	0	0	0	816,348	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,246,779	2,248,998	1
Total Sales of Water	2,246,779	2,248,998	
Other Operating Revenues			
Forfeited Discounts (470)	19,500	17,554	2
Rents from Water Property (472)	210,578	215,342	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	61,517	65,172	5
Total Other Operating Revenues	291,595	298,068	
Total Operating Revenues	2,538,374	2,547,066	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	6
Pumping Expenses (620-633)	324,023	359,442	7
Water Treatment Expenses (640-652)	83,492	104,179	8
Transmission and Distribution Expenses (660-678)	388,704	291,799	9
Customer Accounts Expenses (901-906)	98,793	86,888	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	514,642	433,643	12
Total Operation and Maintenance Expenses	1,409,654	1,275,951	
Other Operating Expenses			
Depreciation Expense (403)	316,497	279,473	13
Amortization Expense (404-407)		0	14
Taxes (408)	396,208	359,890	15
Total Other Operating Expenses	712,705	639,363	
Total Operating Expenses	2,122,359	1,915,314	
NET OPERATING INCOME	416,015	631,752	

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 (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)	20	28,215	37,473	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	20	28,215	37,473	
Metered Sales to General Customers (461)				
Residential (461.1)	6,105	342,884	944,607	5
Commercial (461.2)	833	235,152	406,609	6
Industrial (461.3)	61	10,879	20,429	7
Public Authority (461.4)	49	31,420	48,913	8
Total Metered Sales to General Customers (461)	7,048	620,335	1,420,558	
Private Fire Protection Service (462)	203		125,179	9
Public Fire Protection Service (463)	6,908		663,569	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	14,179	648,550	2,246,779	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	663,569	3
NONE		4
Total Public Fire Protection Service (463)	663,569	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	19,500	6
Other (specify):		
Total Forfeited Discounts (470)	19,500	
Rents from Water Property (472):		
TOWER LEASING	210,578	7
Total Rents from Water Property (472)	210,578	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
INITIAL FEES	7,453	9
OTHER	4,505	10
Return on net investment in meters charged to sewer department	49,559	11
Other (specify):		
Total Other Water Revenues (474)	61,517	

OTHER OPERATING REVENUES (WATER)

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.

self-explanatory -- sewr share of rate of return

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	140,091	142,827	16
Pumping Labor and Expenses (624)	145,115	139,828	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	0		19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	26,064	23,170	22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	12,753	53,617	24
Total Pumping Expenses	324,023	359,442	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	30,910	35,643	26
Operation Labor and Expenses (642)	44,620	56,314	27
Miscellaneous Expenses (643)	0		28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	985	1,415	31
Maintenance of Water Treatment Equipment (652)	6,977	10,807	32
Total Water Treatment Expenses	83,492	104,179	

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)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)	3,548	2,376	34
Transmission and Distribution Lines Expenses (662)	167,032	118,796	35
Meter Expenses (663)	6,490	4,551	36
Customer Installations Expenses (664)	9,736	6,826	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)	4,989	3,514	41
Maintenance of Distribution Reservoirs and Standpipes (672)	16,367	11,794	42
Maintenance of Transmission and Distribution Mains (673)	122,236	102,209	43
Maintenance of Services (675)	17,693	10,048	44
Maintenance of Meters (676)	15,776	22,709	45
Maintenance of Hydrants (677)	24,837	8,976	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	388,704	291,799	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	37,154	32,919	48
Meter Reading Expenses (902)	27,321	16,930	49
Customer Records and Collection Expenses (903)	34,318	37,039	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	98,793	86,888	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	149,162	131,910	55
Office Supplies and Expenses (921)	41,623	43,345	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	30,535	40,398	58
Property Insurance (924)	3,469	4,837	59
Injuries and Damages (925)	32,678	40,685	60
Employee Pensions and Benefits (926)	233,228	164,536	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	16,041	514	64
Rents (931)	4,800	4,800	65
Maintenance of General Plant (932)	3,106	2,618	66
Total Administrative and General Expenses	514,642	433,643	
Total Operation and Maintenance Expenses	1,409,654	1,275,951	

WATER OPERATION & MAINTENANCE EXPENSES

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.

Line 662: Additional time spent in 2010 operating valves, including hydrants
Line 633: Expenses higher in 2009 due to pump repairs and rehab costs
Line 926: Higher due to increase in health insurance and accual of utility share
of OPEB liabilities.
Line 673: Amount of \$122,236 up from \$102,209. Not significant. More time
spent related to distribution system maintenance.
Line 902: Additional costs incurred related to remote reading equipment.
Line 930: Mostly related to additional admin costs identified at 2009 audit after
completion of PSC - isolated here.
Line 677: See explanation for lines 662 and 673.
Line 642: Labor down here - time shift into T&T area.

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		366,368	331,130	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		12,343	11,247	2
Net property tax equivalent		354,025	319,883	
Social Security		39,510	38,025	3
PSC Remainder Assessment		2,673	1,982	4
Other (specify): NONE			0	5
Total tax expense		396,208	359,890	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.152388				3
County tax rate	mills		3.171534				4
Local tax rate	mills		4.004531				5
School tax rate	mills		7.459387				6
Voc. school tax rate	mills		1.023680				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		15.811520				10
Less: state credit	mills		1.172341				11
Net tax rate	mills		14.639179				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.004531				14
Combined School Tax Rate	mills		8.483067				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		12.487598				17
Total Tax Rate	mills		15.811520				18
Ratio of Local and School Tax to Total	dec.		0.789778				19
Total tax net of state credit	mills		14.639179				20
Net Local and School Tax Rate	mills		11.561708				21
Utility Plant, Jan. 1	\$	30,589,602	30,589,602				22
Materials & Supplies	\$	29,937	29,937				23
Subtotal	\$	30,619,539	30,619,539				24
Less: Plant Outside Limits	\$	2,165,064	2,165,064				25
Taxable Assets	\$	28,454,475	28,454,475				26
Assessment Ratio	dec.		1.113641				27
Assessed Value	\$	31,688,070	31,688,070				28
Net Local & School Rate	mills		11.561708				29
Tax Equiv. Computed for Current Year	\$	366,368	366,368				30
Tax Equivalent per 1994 PSC Report	\$	148,725					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	366,368					34
Footnotes							35

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	17,371				17,371	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	488,735				488,735	8
Supply Mains (316)	50,512				50,512	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	556,618	0	0	0	556,618	
PUMPING PLANT						
Land and Land Rights (320)	1,000				1,000	11
Structures and Improvements (321)	742,034				742,034	12
Other Power Production Equipment (323)	175,666				175,666	13
Electric Pumping Equipment (325)	603,004				603,004	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	1,521,704	0	0	0	1,521,704	
WATER TREATMENT PLANT						
Land and Land Rights (330)	78,665				78,665	17
Structures and Improvements (331)	818,520				818,520	18
Sand or Other Media Filtration Equipment (332)	1,103,757				1,103,757	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	2,000,942	0	0	0	2,000,942	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	39,499				39,499	22
Structures and Improvements (341)	116,656				116,656	23
Distribution Reservoirs and Standpipes (342)	587,183				587,183	24
Transmission and Distribution Mains (343)	3,119,237				3,119,237	25
Services (345)	272,238				272,238	26
Meters (346)	2,397,604	40,232	900		2,436,936	27
Hydrants (348)	363,693	12,816			376,509	28

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	8,327				8,327	29
Total Transmission and Distribution Plant	6,904,437	53,048	900	0	6,956,585	
GENERAL PLANT						
Land and Land Rights (389)	327				327	30
Structures and Improvements (390)	7,573				7,573	31
Office Furniture and Equipment (391)	52,490				52,490	32
Computer Equipment (391.1)	30,182				30,182	33
Transportation Equipment (392)	275,032	10,395			285,427	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	25,217				25,217	36
Laboratory Equipment (395)	1,278				1,278	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	15,017				15,017	39
SCADA Equipment (397.1)	198,950				198,950	40
Miscellaneous Equipment (398)	30,286				30,286	41
Total General Plant	636,352	10,395	0	0	646,747	
Total utility plant in service directly assignable	11,620,053	63,443	900	0	11,682,596	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	11,620,053	63,443	900	0	11,682,596	

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	621,752				621,752	8
Supply Mains (316)	181,567				181,567	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	803,319	0	0	0	803,319	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	250,095				250,095	12
Other Power Production Equipment (323)	121,705				121,705	13
Electric Pumping Equipment (325)	350,380				350,380	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	722,180	0	0	0	722,180	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	2,058,680				2,058,680	18
Sand or Other Media Filtration Equipment (332)	804,257				804,257	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	2,862,937	0	0	0	2,862,937	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	2,346,556				2,346,556	24
Transmission and Distribution Mains (343)	7,624,376	48,728			7,673,104	25
Services (345)	1,842,777	67,510	4,710		1,905,577	26
Meters (346)	0				0	27

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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	1,585,580	7,483	500		1,592,563	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	13,399,289	123,721	5,210	0	13,517,800	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	269,560				269,560	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	269,560	0	0	0	269,560	
Total utility plant in service directly assignable	18,057,285	123,721	5,210	0	18,175,796	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	18,057,285	123,721	5,210	0	18,175,796	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	245,790	2.70%	13,196	4
Supply Mains (316)	11,872	1.80%	909	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	257,662		14,105	
PUMPING PLANT				
Structures and Improvements (321)	456,995	3.20%	23,745	7
Other Power Production Equipment (323)	95,563	5.00%	8,783	8
Electric Pumping Equipment (325)	414,777	4.40%	26,532	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	967,335		59,060	
WATER TREATMENT PLANT				
Structures and Improvements (331)	121,498	3.20%	26,193	12
Sand or Other Media Filtration Equipment (332)	512,563	3.30%	36,424	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	634,061		62,617	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	19,557	3.20%	3,733	16
Distribution Reservoirs and Standpipes (342)	259,004	1.90%	11,156	17
Transmission and Distribution Mains (343)	408,417	1.00%	31,192	18
Services (345)	60,994	2.20%	5,989	19
Meters (346)	1,035,709	5.00%	120,864	20
Hydrants (348)	62,587	2.00%	7,402	21
Other Transmission and Distribution Plant (349)	589	5.00%	416	22
Total Transmission and Distribution Plant	1,846,857		180,752	
GENERAL PLANT				
Structures and Improvements (390)	6,182	2.90%	220	23
Office Furniture and Equipment (391)	51,108	5.80%	1,382	24
Computer Equipment (391.1)	30,182	20.00%		25
Transportation Equipment (392)	177,571	13.30%	37,270	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	21,962	5.80%	1,463	28
Laboratory Equipment (395)	1,278	5.80%		29

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					258,986	4
316					12,781	5
317					0	6
	0	0	0	0	271,767	
321					480,740	7
323					104,346	8
325					441,309	9
326					0	10
328					0	11
	0	0	0	0	1,026,395	
331					147,691	12
332					548,987	13
333					0	14
334					0	15
	0	0	0	0	696,678	
341					23,290	16
342					270,160	17
343					439,609	18
345					66,983	19
346	900				1,155,673	20
348					69,989	21
349					1,005	22
	900	0	0	0	2,026,709	
390					6,402	23
391					52,490	24
391.1					30,182	25
392					214,841	26
393					0	27
394					23,425	28
395					1,278	29

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)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	15,017	10.00%		31
SCADA Equipment (397.1)	84,157	9.20%	18,303	32
Miscellaneous Equipment (398)	25,770	5.80%	1,757	33
Total General Plant	413,227		60,395	
Total accum. prov. directly assignable	4,119,142		376,929	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	4,119,142		376,929	

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)	
396					0	30
397					15,017	31
397.1					102,460	32
398					27,527	33
	0	0	0	0	473,622	
	900	0	0	0	4,495,171	
					0	34
	900	0	0	0	4,495,171	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	109,116	2.70%	16,787	4
Supply Mains (316)	18,334	1.80%	3,268	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	127,450		20,055	
PUMPING PLANT				
Structures and Improvements (321)	87,374	3.20%	8,003	7
Other Power Production Equipment (323)	39,553	5.00%	6,085	8
Electric Pumping Equipment (325)	133,599	4.40%	15,417	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	260,526		29,505	
WATER TREATMENT PLANT				
Structures and Improvements (331)	440,028	3.30%	67,936	12
Sand or Other Media Filtration Equipment (332)	172,510	3.30%	26,540	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	612,538		94,476	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	578,197	1.90%	44,585	17
Transmission and Distribution Mains (343)	902,987	1.00%	76,487	18
Services (345)	472,473	2.20%	41,232	19
Meters (346)	0	0.00%		20
Hydrants (348)	329,030	2.00%	31,781	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	2,282,687		194,085	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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					125,903	4
316					21,602	5
317					0	6
	0	0	0	0	147,505	
321					95,377	7
323					45,638	8
325					149,016	9
326					0	10
328					0	11
	0	0	0	0	290,031	
331					507,964	12
332					199,050	13
333					0	14
334					0	15
	0	0	0	0	707,014	
341					0	16
342					622,782	17
343					979,474	18
345	4,710				508,995	19
346					0	20
348	500				360,311	21
349					0	22
	5,210	0	0	0	2,471,562	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	159,152	9.20%	24,800	32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	159,152		24,800	
Total accum. prov. directly assignable	3,442,353		362,921	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 3,442,353		 362,921	

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)	
396					0	30
397					0	31
397.1					183,952	32
398					0	33
	0	0	0	0	183,952	
	5,210	0	0	0	3,800,064	
					0	34
	5,210	0	0	0	3,800,064	

SOURCES OF WATER SUPPLY - 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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			42,221	42,221	1
February			38,180	38,180	2
March			41,604	41,604	3
April			65,884	65,884	4
May			91,170	91,170	5
June			82,362	82,362	6
July			89,549	89,549	7
August			87,941	87,941	8
September			72,638	72,638	9
October			53,284	53,284	10
November			38,240	38,240	11
December			39,219	39,219	12
Total annual pumpage	0	0	742,292	742,292	

WATER AUDIT AND OTHER STATISTICS

1. Report actual metered values where possible. If water uses are not metered, estimate values for each line based on best available information. Water entering distribution system must equal the sum of Sales (line 5), Authorized System Uses (line 12) and Water Losses (line 19). For assistance, see AWWWW M36 Manual - Water Audits and Loss Control Programs.
2. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
3. For Gallons used for other system uses (line 11), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.
4. For Gallons unknown/not accounted for, estimate the volume of water losses due to other real or apparent losses, including customer meter inaccuracies, data errors, and unknown volumes. Unknown/unaccounted for volumes should be minimized to the extent possible.

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	742,292	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	742,292	4
Less: Gallons (000's) sold (Revenue Water):	648,550	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	93,742	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	14,753	8
Gallons (000's) used for fire protection:	3,000	9
Gallons (000's) used to prevent freezing of distribution system:	500	10
Gallons (000's) used for other system uses:	1,000	11
Subtotal Authorized System Uses:	19,253	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	1,500	14
Gallons (000's) lost due to service leaks or breaks:		15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	1,371	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	71,618	18
Subtotal Water Losses:	74,489	19
Percentage of water entering distribution system sold:	87%	20
Percentage of Real and Apparent Losses:	10%	21
If water losses exceed 15%, indicate causes:		22
		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	4,611	29
Date of maximum: 08/29/2010		30
Cause of maximum: hot & dry		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	917	33
Date of minimum: 01/25/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,276,200	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	3	40
Number of service breaks repaired this year:	5	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	12,719	43
Outside municipality?	3,768	44

SOURCES OF WATER SUPPLY - GROUND WATERS

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

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	4	4 BOOSTER 1	1
Location	560 GRAY STREET	300 7TH STREET	300 7TH STREET	2
Purpose	P	P	S	3
Destination	D	R	D	4
Pump Manufacturer	GOULD	PEERLESS	LAYNE	5
Year Installed	2002	1978	1961	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	600	600	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1953	1961	1961	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	30	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4 BOOSTER 2	5	6	15
Location	300 7TH STREET	600 LEMON ST. NORTH	1625 LIVINGSTONE ROAD	16
Purpose	S	P	P	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE	GOULD	PEERLESS	19
Year Installed	1961	2005	1996	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	600	500	900	22
Pump Motor or Standby Engine Mfr	US	GE	GE	23 24
Year Installed	1961	1961	1980	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	30	50	150	27
Footnotes				28

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
Year Installed	1991	2003	2003	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	75	100	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 10 NORTH 1	BOOSTER 10 NORTH 2	BOOSTER 10 NORTH 3	15
Location	654 10TH STREET NORTH	654 10TH STREET NORTH	654 10TH STREET NORTH	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	AURORA	AURORA	AURORA	19
Year Installed	1985	1985	1985	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	200	200	100	22
Pump Motor or Standby Engine Mfr	US	US	US	23
Year Installed	1985	1985	1985	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	20	20	10	26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	3 560 GRAY STREET	3 910 WISCONSIN STREET	4 300 7TH ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	R	3 4
Year constructed		1953	1961	5 6
Primary material (earthen, steel, concrete, other)		STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)		156	63	9 10
Total capacity in gallons (actual)		150,000	1,000,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)		PRESSURE	PRESSURE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.7200	0.8640	21 22 23
Is a corrosion control chemical used (yes, no)?		N	N	24 25
Is water fluoridated (yes, no)?		Y	Y	26 27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	5 600 LEMON ST.NORTH	6 1361 HANLEY ROAD	6 1625 LIVINGSTONE ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1961	1980		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	115	190		6
Total capacity in gallons (actual)	150,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE		PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200		1.2960	12
Is a corrosion control chemical used (yes, no)?	N		N	13
Is water fluoridated (yes, no)?	Y		Y	14
Footnotes				15

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	7 719 4TH STREET NORTH	7 750 SUMMIT LANE NORTH	8 1000 CARMICHAEL ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	ET	3
Year constructed		1987	1994	4
Primary material (earthen, steel, concrete, other)		STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)		147	148	6
Total capacity in gallons (actual)		200,000	750,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	PRESSURE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0080			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	Y			14
Footnotes				15

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	HANLEY & O'NEIL ROAD		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	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
WATER TREATMENT PLANT			8
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
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	0.750	342				342	1
M	D	1.000	1,691				1,691	2
M	D	1.250	623				623	3
M	D	1.500	400				400	4
M	D	2.000	4,072				4,072	5
M	D	4.000	21,269				21,269	6
M	D	6.000	118,401	231			118,632	7
M	D	8.000	119,122	721			119,843	8
M	S	8.000	456				456	9
M	D	10.000	26,119				26,119	10
M	S	10.000	295				295	11
M	D	12.000	130,941				130,941	12
M	S	12.000	1,809				1,809	13
M	D	14.000	0				0	14
M	S	16.000	2,919				2,919	15
Total Within Municipality			428,459	952	0	0	429,411	
Total Utility			428,459	952	0	0	429,411	

WATER MAINS

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.

Additions consisted solely of develop installations

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	1,611				1,611		1
M	1.000	2,175	37	3		2,209		2
M	1.250	28				28		3
M	1.500	118	1			119		4
M	2.000	78				78		5
M	3.000	4				4		6
M	4.000	124	1			125		7
M	6.000	105	1			106		8
M	8.000	151				151		9
M	10.000	3				3		10
M	12.000	4				4		11
Total Utility		4,401	40	3	0	4,438	0	

WATER SERVICES

Water Services (Page W-22)

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

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.
information not readily available. will work on identifying as time permits.

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.

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	6,114	60	5		6169	63	1
0.750	1,126	64	1		1189	13	2
1.000	205	2	1		206	26	3
1.250	1				1	0	4
1.500	160	1	2		159	67	5
2.000	58	2	1		59	17	6
2.500	0				0	0	7
3.000	28		1		27	5	8
4.000	2				2	2	9
8.000	4				4	4	10
10.000	5				5	5	11
16.000	1				1	1	12
Total:	7,704	129	11	0	7822	203	

1) Indicate your residential meter replacement schedule:

- Meters tested once every 10 years and replaced as needed
- All meters replaced within 20 years of installation
- Other schedule as approved by PSC

2) Indicate the method(s) used to read customer meters (select all that apply):

- Manually - remote register
- Manually - inside the premises
- Radio Frequency - drive or walk-by technology
- Radio Frequency - fixed network or other automatic infrastructure (AMI)
- Other

METERS (cont.)

4. Totals by size in Column (f) should equal same size totals in Column (o).
 5. Explain all reported adjustments as a schedule footnote.
 6. Do not include station meters in the meter inventory used to complete these tables.

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	5,840	293	11	9	3	13	6169	1
0.750	1,086	73	3	0	8	19	1189	2
1.000	13	163	12	9	6	3	206	3
1.250	1	0	0	0	0	0	1	4
1.500	1	132	7	7	2	10	159	5
2.000	2	44	0	11	0	2	59	6
2.500	0	0	0	0	0	0	0	7
3.000	0	11	3	7	0	6	27	8
4.000	0	0	0	2	0	0	2	9
8.000	0	0	0	4	0	0	4	10
10.000	0	0	0	5	0	0	5	11
16.000	0	0	0	1	0	0	1	12
Total:	6,943	716	36	55	19	53	7822	

METERS

Meters (Page W-23)

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

Meters tested once every ten years and replaced as needed

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

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1				1	1
Within Municipality	1,035	3	1		1,037	2
Total Fire Hydrants	1,036	3	1	0	1,038	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	1,038
Number of distribution system valves end of year:	1,433
Number of distribution valves operated during year:	206

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-25)

General footnotes

Utility uses discretion in testing valves to preclude causing damage and leaking due to age.

LIST OF ALL STATION AND WHOLESALE METERS

1. Definition of Station Meter is any meter in service not used to measure customer consumption.
2. Definition of Wholesale Meter is any meter used to measure sales to other utilities for retail or wholesale sales.
3. Retail customer meters should not be included in this inventory and conversely these station and wholesale meters should not be included in the customer meter inventory.

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	8	Well #3	Turbine	11/1/2010	1
Station Meter	8	Well #4	Magnetic	11/1/2010	2
Station Meter	8	Well #7	Turbine	11/1/2010	3
Station Meter	8	Well #5	Magnetic	11/1/2010	4
Station Meter	10	Well #6	Turbine	11/1/2010	5
Station Meter	16	Well #8/Well #9 Finished	Turbine	11/1/2010	6
					7

WATER CUSTOMERS SERVED

Number of metered single service accounts in each city, village and town supplied directly with service by reporting utility at end of year. Do not include Fire Protection.

Location (a)	Customers End of Year (b)
Saint Croix County	
Cities	
HUDSON	5,278
Total Cities:	5,278
Villages	
NORTH HUDSON	1,396
Total Villages:	1,396
Total Saint Croix County:	6,674
 Total Company:	 6,674