



3013 (02-05-09)

**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, 2009

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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.*

## 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.



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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

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

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

**Name:** STEVE TRACEY

**Title:** PRINCIPAL

**Office Address:** LARSONALLEN LLP

2424 MONETARY BLVD SUITE 205  
HUDSON, WI 54016

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

**Fax Number:** (745) 386 - 0535

**Email Address:** stracey@larsonallen.com

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**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:**

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

YES

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

**Name:** STEVE TRACEY

**Title:** PRINCIPAL

**Office Address:** LARSONALLEN LLP

2424 MONETARY BLVD SUITE 205  
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: 12/18/2009

Period covered by most recent audit: 2008

**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 DAVE HOLT
- 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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,547,066	2,423,002	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,275,951	1,538,463	2
Depreciation Expense (403)	279,473	262,271	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	359,890	327,861	5
<b>Total Operating Expenses</b>	<b>1,915,314</b>	<b>2,128,595</b>	
<b>Net Operating Income</b>	<b>631,752</b>	<b>294,407</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>631,752</b>	<b>294,407</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)	107,199	272,726	10
Miscellaneous Nonoperating Income (421)	124,922	1,238,264	11
<b>Total Other Income</b>	<b>232,121</b>	<b>1,510,990</b>	
<b>Total Income</b>	<b>863,873</b>	<b>1,805,397</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(62,796)	(62,796)	12
Other Income Deductions (426)	361,236	359,277	13
<b>Total Miscellaneous Income Deductions</b>	<b>298,440</b>	<b>296,481</b>	
<b>Income Before Interest Charges</b>	<b>565,433</b>	<b>1,508,916</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	55,330	157,443	14
Amortization of Debt Discount and Expense (428)	21,797	16,188	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>77,127</b>	<b>173,631</b>	
<b>Net Income</b>	<b>488,306</b>	<b>1,335,285</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	23,974,194	22,565,862	20
Balance Transferred from Income (433)	488,306	1,335,285	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(678,221)	(73,047)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>25,140,721</b>	<b>23,974,194</b>	

## 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,547,066	0	2,547,066	1
<b>Total (Acct. 400):</b>	<b>2,547,066</b>	<b>0</b>	<b>2,547,066</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,275,951	0	1,275,951	2
<b>Total (Acct. 401-402):</b>	<b>1,275,951</b>	<b>0</b>	<b>1,275,951</b>	
<b>Depreciation Expense (403):</b>				
Derived	279,473	0	279,473	3
<b>Total (Acct. 403):</b>	<b>279,473</b>	<b>0</b>	<b>279,473</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	359,890	0	359,890	5
<b>Total (Acct. 408):</b>	<b>359,890</b>	<b>0</b>	<b>359,890</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			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	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>631,752</b>	<b>0</b>	<b>631,752</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	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	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON INVESTMENTS	107,199		107,199	11
<b>Total (Acct. 419):</b>	<b>107,199</b>	<b>0</b>	<b>107,199</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		121,785	121,785	12
OTHER	3,137		3,137	13
<b>Total (Acct. 421):</b>	<b>3,137</b>	<b>121,785</b>	<b>124,922</b>	
<b>TOTAL OTHER INCOME:</b>	<b>110,336</b>	<b>121,785</b>	<b>232,121</b>	

## 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)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(62,796)	0	(62,796)	14
NONE			0	15
<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	0	361,236	361,236	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>361,236</b>	<b>361,236</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(62,796)</b>	<b>361,236</b>	<b>298,440</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	55,330	0	55,330	18
<b>Total (Acct. 427):</b>	<b>55,330</b>	<b>0</b>	<b>55,330</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE	21,797		21,797	19
<b>Total (Acct. 428):</b>	<b>21,797</b>	<b>0</b>	<b>21,797</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<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	0	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>77,127</b>	<b>0</b>	<b>77,127</b>	
<b>NET INCOME:</b>	<b>727,757</b>	<b>(239,451)</b>	<b>488,306</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	10,589,497	13,384,697	23,974,194	24
<b>Total (Acct. 216):</b>	<b>10,589,497</b>	<b>13,384,697</b>	<b>23,974,194</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	727,757	(239,451)	488,306	25
<b>Total (Acct. 433):</b>	<b>727,757</b>	<b>(239,451)</b>	<b>488,306</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215	(678,221)		(678,221)	28
<b>Total (Acct. 436)--Debit:</b>	(678,221)	0	(678,221)	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>11,995,475</b>	<b>13,145,246</b>	<b>25,140,721</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>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,547,066	0	0	0	<b>2,547,066</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,547,066</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,547,066</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	483,987	0	<b>483,987</b>	1
Electric operating expenses	0	0	<b>0</b>	2
Gas operating expenses	0	0	<b>0</b>	3
Heating operating expenses	0	0	<b>0</b>	4
Sewer operating expenses	0	0	<b>0</b>	5
Merchandising and jobbing	0	0	<b>0</b>	6
Other nonutility expenses	0	0	<b>0</b>	7
Water utility plant accounts	14,599	0	<b>14,599</b>	8
Electric utility plant accounts	0	0	<b>0</b>	9
Gas utility plant accounts	0	0	<b>0</b>	10
Heating utility plant accounts	0	0	<b>0</b>	11
Sewer utility plant accounts	0	0	<b>0</b>	12
Accum. prov. for depreciation of water plant	0	0	<b>0</b>	13
Accum. prov. for depreciation of electric plant	0	0	<b>0</b>	14
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	15
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	16
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	17
Clearing accounts	0	0	<b>0</b>	18
All other accounts	0	0	<b>0</b>	19
<b>Total Payroll</b>	<b>498,586</b>	<b>0</b>	<b>498,586</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	10.8	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)	30,589,602	29,889,396	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	7,561,495	6,870,723	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>23,028,107</b>	<b>23,018,673</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)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0	577,268	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	91,640	195,915	11
<b>Total Other Property and Investments</b>	<b>91,640</b>	<b>773,183</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	250	250	12
Special Deposits (134)	0	0	13
Working Funds (135)	4,699,401	5,091,755	14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	565,059	570,788	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	124,458	115,655	20
Plant Materials and Operating Supplies (154)	29,937	28,928	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
<b>Total Current and Accrued Assets</b>	<b>5,419,105</b>	<b>5,807,376</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	21,797	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
<b>Total Deferred Debits</b>	<b>0</b>	<b>21,797</b>	
<b>Total Assets and Other Debits</b>	<b>28,538,852</b>	<b>29,621,029</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	35
Appropriated Earned Surplus (215)		678,221	36
Unappropriated Earned Surplus (216)	25,140,721	23,974,194	37
<b>Total Proprietary Capital</b>	<b>27,543,959</b>	<b>27,055,653</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	1,230,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>0</b>	<b>1,230,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	69,778	282,138	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	35,866	36,787	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	0	5,030	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	10,105	69,481	48
<b>Total Current and Accrued Liabilities</b>	<b>115,749</b>	<b>393,436</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	879,144	941,940	51
<b>Total Deferred Credits</b>	<b>879,144</b>	<b>941,940</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>28,538,852</b>	<b>29,621,029</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	29,889,396	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)	11,620,053	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	18,057,285	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
<b>Total Utility Plant</b>	<b>30,589,602</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)	4,119,142	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,442,353	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
<b>Total Accumulated Provision</b>	<b>7,561,495</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>23,028,107</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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)	
<b>Balance first of year (111.1)</b>	3,787,391				<b>3,787,391</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	279,473				<b>279,473</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	59,408				<b>59,408</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>338,881</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>338,881</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	7,130				<b>7,130</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>7,130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,130</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>4,119,142</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,119,142</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## 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)	
<b>Balance first of year (111.2)</b>	3,083,332				<b>3,083,332</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	361,236				<b>361,236</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>361,236</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>361,236</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	2,215				<b>2,215</b>	18
Cost of removal	0				<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>2,215</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,215</b>	25
<b>Balance end of year (111.2)</b>	<b>3,442,353</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,442,353</b>	26
<b>Footnotes</b>						27

**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
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		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>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

## MATERIALS AND SUPPLIES

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	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	29,937	28,928	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
<b>Total Materials and Supplies</b>	29,937	28,928	

**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>				
REVENUE BONDS - 2001	21,797	428	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<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 (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)	
\$2,500,000 - 2001	07/01/2001	12/01/2021	5.70%	0	1
<b>Total Bonds (Account 221):</b>				<b>0</b>	

## 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)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	359,890	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>359,890</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	319,883	6
Social Security taxes	38,025	7
PSC Remainder Assessment	1,982	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>359,890</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 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)	
<b>Bonds (221)</b>					
\$2,500,000 - 2001	5,030	55,330	60,360	0	1
<b>Subtotal</b>	<b>5,030</b>	<b>55,330</b>	<b>60,360</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<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	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>5,030</b>	<b>55,330</b>	<b>60,360</b>	<b>0</b>	

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## INTEREST ACCRUED (ACCT. 237)

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### Interest Accrued (Acct. 237) (Page F-20)

**Bonds (221):** If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

bonds paid off during year

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## 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
SET-ASIDE FUTURE FACILITY ACCOUNT	91,640	5
<b>Total (Acct. 128):</b>	<b>91,640</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	542,123	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
VILLAGE OF NORTH HUDSON - TAX ROLL ITEMS	19,121	11
OTHER SUNDRY RECEIVABLES	3,815	12
<b>Total (Acct. 142):</b>	<b>565,059</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
BILLINGS ON CITY TAX ROLL	124,458	16
<b>Total (Acct. 145):</b>	<b>124,458</b>	

## 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)
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>		<b>0</b>
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>		<b>0</b>
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>		<b>0</b>
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>		<b>0</b>
<b>Other Deferred Credits (253):</b>		
Regulatory Liability		879,144 24
NONE		25
<b>Total (Acct. 253):</b>		<b>879,144</b>

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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### 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.  
consists of billings placed on tax roll.

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## 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)	11,423,243	0	0	0	11,423,243	1
Materials and Supplies	29,432	0	0	0	29,432	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,953,266	0	0	0	3,953,266	4
Customer Advances for Construction					0	5
Regulatory Liability	910,542	0	0	0	910,542	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>6,588,867</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,588,867</b>	
Net Operating Income	631,752	0	0	0	631,752	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>9.59%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.59%</b>	

**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	941,940	0	0	0	<b>941,940</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	62,796	0	0	0	<b>62,796</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>879,144</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>879,144</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## 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)	2,248,998	2,219,825	1
<b>Total Sales of Water</b>	<b>2,248,998</b>	<b>2,219,825</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	17,554	18,476	2
Rents from Water Property (472 )	215,342	115,917	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	65,172	68,784	5
<b>Total Other Operating Revenues</b>	<b>298,068</b>	<b>203,177</b>	
<b>Total Operating Revenues</b>	<b>2,547,066</b>	<b>2,423,002</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	0	6
Pumping Expenses (620-633)	359,442	386,505	7
Water Treatment Expenses (640-652)	104,179	97,323	8
Transmission and Distribution Expenses (660-678)	291,799	431,224	9
Customer Accounts Expenses (901-906)	86,888	97,038	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	433,643	526,373	12
<b>Total Operation and Maintenance Expenses</b>	<b>1,275,951</b>	<b>1,538,463</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	279,473	262,271	13
Amortization Expense (404-407)	0	0	14
Taxes (408 )	359,890	327,861	15
<b>Total Other Operating Expenses</b>	<b>639,363</b>	<b>590,132</b>	
<b>Total Operating Expenses</b>	<b>1,915,314</b>	<b>2,128,595</b>	
<b>NET OPERATING INCOME</b>	<b>631,752</b>	<b>294,407</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 (Account 461).
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 (460.1 )				1
Commercial (460.2 )	15	923	2,892	2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>15</b>	<b>923</b>	<b>2,892</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	6,049	385,206	999,052	5
Commercial (461.2 )	837	248,542	433,353	6
Industrial (461.3 )	49	10,571	20,053	7
Public Authority (461.4 )	60	31,904	49,752	8
<b>Total Metered Sales to General Customers (461)</b>	<b>6,995</b>	<b>676,223</b>	<b>1,502,210</b>	
Private Fire Protection Service (462 )	196		125,220	9
Public Fire Protection Service (463 )	5,601		618,676	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>12,807</b>	<b>677,146</b>	<b>2,248,998</b>	

**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
<b>Total</b>		<b>0</b>	<b>0</b>	

## 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 for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	618,676	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>618,676</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	17,554	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>17,554</b>	
<b>Rents from Water Property (472):</b>		
TOWER LEASING	215,342	7
<b>Total Rents from Water Property (472)</b>	<b>215,342</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
INITIAL FEES	8,865	9
OTHER	3,847	10
Return on net investment in meters charged to sewer department	52,460	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>65,172</b>	

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## OTHER OPERATING REVENUES (WATER)

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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.  
self explanatory on 52,460 return

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## 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 Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
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)	142,827	153,817	16
Pumping Labor and Expenses (624)	139,828	143,076	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)	23,170	59,073	22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	53,617	30,539	24
<b>Total Pumping Expenses</b>	<b>359,442</b>	<b>386,505</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	35,643	30,906	26
Operation Labor and Expenses (642)	56,314	58,800	27
Miscellaneous Expenses (643)	0		28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	1,415	1,331	31
Maintenance of Water Treatment Equipment (652)	10,807	6,286	32
<b>Total Water Treatment Expenses</b>	<b>104,179</b>	<b>97,323</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>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)	2,376	4,191	34
Transmission and Distribution Lines Expenses (662)	118,796	189,411	35
Meter Expenses (663)	4,551	8,039	36
Customer Installations Expenses (664)	6,826	12,059	37
Miscellaneous Expenses (665)		0	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)	3,514	6,947	41
Maintenance of Distribution Reservoirs and Standpipes (672)	11,794	8,242	42
Maintenance of Transmission and Distribution Mains (673)	102,209	142,915	43
Maintenance of Services (675)	10,048	8,739	44
Maintenance of Meters (676)	22,709	26,501	45
Maintenance of Hydrants (677)	8,976	24,036	46
Maintenance of Miscellaneous Plant (678)		144	47
<b>Total Transmission and Distribution Expenses</b>	<b>291,799</b>	<b>431,224</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	32,919	42,726	48
Meter Reading Expenses (902)	16,930	22,926	49
Customer Records and Collection Expenses (903)	37,039	31,386	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>86,888</b>	<b>97,038</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	131,910	170,903	55
Office Supplies and Expenses (921)	43,345	35,606	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	40,398	35,485	58
Property Insurance (924)	4,837	7,384	59
Injuries and Damages (925)	40,685	33,602	60
Employee Pensions and Benefits (926)	164,536	224,911	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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	514	12,146	<b>64</b>
Rents (931)	4,800	4,800	<b>65</b>
Maintenance of General Plant (932)	2,618	1,536	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>433,643</b>	<b>526,373</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,275,951</b>	<b>1,538,463</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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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.

Line 920: change in utility director in 2009

Line 926: change in utility director and decrease in FTE

Line 662,673,677: change in FTE in 2009 resulted in reduced labor in these areas.

Line 633: Incurred costs associated with pump repairs and rehab.

Line 631: Decrease in expenses for structure maintenance from 2008.

Line 930: Only expense here is debt service fees compared to prior year.

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### 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		331,130	292,778	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		11,247	10,095	2
<b>Net property tax equivalent</b>		<b>319,883</b>	<b>282,683</b>	
Social Security		38,025	43,082	3
PSC Remainder Assessment		1,982	2,096	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>359,890</b>	<b>327,861</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		0.164868				3
County tax rate	mills		3.174420				4
Local tax rate	mills		4.017314				5
School tax rate	mills		7.448518				6
Voc. school tax rate	mills		1.025570				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>15.830690</b>				<b>10</b>
Less: state credit	mills		1.147036				11
<b>Net tax rate</b>	mills		<b>14.683654</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.017314</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>8.474088</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>12.491402</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>15.830690</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.789062</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>14.683654</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>11.586319</b>				<b>21</b>
Utility Plant, Jan. 1	\$	29,889,396	29,889,396				22
Materials & Supplies	\$	28,928	28,928				23
<b>Subtotal</b>	\$	<b>29,918,324</b>	<b>29,918,324</b>				<b>24</b>
Less: Plant Outside Limits	\$	2,153,703	2,153,703				25
<b>Taxable Assets</b>	\$	<b>27,764,621</b>	<b>27,764,621</b>				<b>26</b>
Assessment Ratio	dec.		1.029347				27
<b>Assessed Value</b>	\$	<b>28,579,429</b>	<b>28,579,429</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>11.586319</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>331,130</b>	<b>331,130</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>331,130</b>					<b>34</b>
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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
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
<b>Total Source of Supply Plant</b>	<b>556,618</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>556,618</b>	
<b>PUMPING PLANT</b>						
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
<b>Total Pumping Plant</b>	<b>1,521,704</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,521,704</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	78,665				78,665	17
Structures and Improvements (331)	815,929	2,591			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
<b>Total Water Treatment Plant</b>	<b>1,998,351</b>	<b>2,591</b>	<b>0</b>	<b>0</b>	<b>2,000,942</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	39,499				39,499	22
Structures and Improvements (341)	115,200	1,456			116,656	23
Distribution Reservoirs and Standpipes (342)	587,183				587,183	24
Transmission and Distribution Mains (343)	2,806,581	312,656			3,119,237	25
Services (345)	256,095	16,143			272,238	26
Meters (346)	2,354,991	44,743	2,130		2,397,604	27
Hydrants (348)	340,533	23,160			363,693	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	8,327				8,327	29
<b>Total Transmission and Distribution Plant</b>	<b>6,508,409</b>	<b>398,158</b>	<b>2,130</b>	<b>0</b>	<b>6,904,437</b>	
<b>GENERAL PLANT</b>						
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)	280,032		5,000		275,032	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
<b>Total General Plant</b>	<b>641,352</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>636,352</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,226,434</b>	<b>400,749</b>	<b>7,130</b>	<b>0</b>	<b>11,620,053</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>11,226,434</b>	<b>400,749</b>	<b>7,130</b>	<b>0</b>	<b>11,620,053</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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
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
<b>Total Source of Supply Plant</b>	<b>803,319</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>803,319</b>	
<b>PUMPING PLANT</b>						
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
<b>Total Pumping Plant</b>	<b>722,180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>722,180</b>	
<b>WATER TREATMENT PLANT</b>						
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
<b>Total Water Treatment Plant</b>	<b>2,862,937</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,862,937</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
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)	7,570,658	54,765	1,047		7,624,376	25
Services (345)	1,833,323	10,454	1,000		1,844,777	26
Meters (346)	0				0	27
Hydrants (348)	1,554,669	31,079	168		1,585,580	28

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>13,305,206</b>	<b>96,298</b>	<b>2,215</b>	<b>0</b>	<b>13,399,289</b>	
<b>GENERAL PLANT</b>						
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
<b>Total General Plant</b>	<b>269,560</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>269,560</b>	
<b>Total utility plant in service directly assignable</b>	<b>17,963,202</b>	<b>96,298</b>	<b>2,215</b>	<b>0</b>	<b>18,057,285</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>17,963,202</b>	<b>96,298</b>	<b>2,215</b>	<b>0</b>	<b>18,057,285</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	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)	232,594	2.70%	13,196	4
Supply Mains (316)	10,963	1.80%	909	5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>243,557</b>		<b>14,105</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	433,250	3.20%	23,745	7
Other Power Production Equipment (323)	86,780	5.00%	8,783	8
Electric Pumping Equipment (325)	388,245	4.40%	26,532	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>908,275</b>		<b>59,060</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	95,347	3.30%	26,151	12
Sand or Other Media Filtration Equipment (332)	476,139	3.30%	36,424	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>571,486</b>		<b>62,575</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	15,847	3.20%	3,710	16
Distribution Reservoirs and Standpipes (342)	247,848	1.90%	11,156	17
Transmission and Distribution Mains (343)	378,788	1.00%	29,629	18
Services (345)	55,182	2.20%	5,812	19
Meters (346)	919,024	5.00%	118,815	20
Hydrants (348)	55,544	2.00%	7,043	21
Other Transmission and Distribution Plant (349)	589	5.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>1,672,822</b>		<b>176,165</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	5,962	2.90%	220	23
Office Furniture and Equipment (391)	48,063	8.00%	3,045	24
Computer Equipment (391.1)	29,951	20.00%	231	25
Transportation Equipment (392)	180,614	13.30%	1,957	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	20,499	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					245,790	4
316					11,872	5
317					0	6
	0	0	0	0	257,662	
321					456,995	7
323					95,563	8
325					414,777	9
326					0	10
328					0	11
	0	0	0	0	967,335	
331					121,498	12
332					512,563	13
333					0	14
334					0	15
	0	0	0	0	634,061	
341					19,557	16
342					259,004	17
343					408,417	18
345					60,994	19
346	2,130				1,035,709	20
348					62,587	21
349					589	22
	2,130	0	0	0	1,846,857	
390					6,182	23
391					51,108	24
391.1					30,182	25
392	5,000				177,571	26
393					0	27
394					21,962	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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	15,017	10.00%	0	<b>31</b>
SCADA Equipment (397.1)	65,854	9.20%	18,303	<b>32</b>
Miscellaneous Equipment (398)	24,013	5.80%	1,757	<b>33</b>
<b>Total General Plant</b>	<b>391,251</b>		<b>26,976</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,787,391</b>		<b>338,881</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>3,787,391</b>		<b>338,881</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)	
396					0	30
397					15,017	31
397.1					84,157	32
398					25,770	33
	5,000	0	0	0	413,227	
	7,130	0	0	0	4,119,142	
					0	34
	7,130	0	0	0	4,119,142	

## 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	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)	92,329	2.70%	16,787	4
Supply Mains (316)	15,066	1.80%	3,268	5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>107,395</b>		<b>20,055</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	79,371	3.20%	8,003	7
Other Power Production Equipment (323)	33,468	5.00%	6,085	8
Electric Pumping Equipment (325)	118,182	4.40%	15,417	9
Diesel Pumping Equipment (326)	0	4.40%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>231,021</b>		<b>29,505</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	372,092	3.30%	67,936	12
Sand or Other Media Filtration Equipment (332)	145,970	3.30%	26,540	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>518,062</b>		<b>94,476</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	533,612	1.90%	44,585	17
Transmission and Distribution Mains (343)	828,058	1.00%	75,976	18
Services (345)	433,036	2.20%	40,437	19
Meters (346)	0	5.00%		20
Hydrants (348)	297,796	2.00%	31,402	21
Other Transmission and Distribution Plant (349)	0	5.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>2,092,502</b>		<b>192,400</b>	
<b>GENERAL PLANT</b>				
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					109,116	4
316					18,334	5
317					0	6
	0	0	0	0	127,450	
321					87,374	7
323					39,553	8
325					133,599	9
326					0	10
328					0	11
	0	0	0	0	260,526	
331					440,028	12
332					172,510	13
333					0	14
334					0	15
	0	0	0	0	612,538	
341					0	16
342					578,197	17
343	1,047				902,987	18
345	1,000				472,473	19
346					0	20
348	168				329,030	21
349					0	22
	2,215	0	0	0	2,282,687	
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)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	134,352	9.20%	24,800	<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>134,352</b>		<b>24,800</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,083,332</b>		<b>361,236</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>3,083,332</b>		<b>361,236</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)	
396					0	30
397					0	31
397.1					159,152	32
398					0	33
	0	0	0	0	159,152	
	2,215	0	0	0	3,442,353	
					0	34
	2,215	0	0	0	3,442,353	

## 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			44,616	44,616	1
February			38,924	38,924	2
March			42,129	42,129	3
April			44,716	44,716	4
May			86,262	86,262	5
June			100,981	100,981	6
July			109,456	109,456	7
August			87,008	87,008	8
September			96,424	96,424	9
October			46,556	46,556	10
November			38,414	38,414	11
December			40,129	40,129	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>775,615</b>	<b>775,615</b>	

## WATER LOSS AND OTHER STATISTICS

1. 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.
2. For Gallons used for other system uses (line 10), 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.

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	775,615	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>775,615</b>	3
Less: Gallons (000's) sold:	677,146	4
Gallons (000's) entering distribution system but not sold:	<b>98,469</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	18,512	7
Gallons (000's) used for fire protection:	3,000	8
Gallons (000's) used to prevent freezing of distribution system:	500	9
Gallons (000's) used for other system uses:	1,000	10
Subtotal Estimated Usage:	<b>23,012</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	27,700	13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>47,757</b>	17
Subtotal of Estimated Losses:	<b>75,457</b>	18
Percentage of water entering distribution system sold:	<b>87%</b>	19
Percentage of unaccounted for water:	<b>6%</b>	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	4,714	22
Date of maximum: 08/19/2009		23
Cause of maximum: hot & dry		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	987	25
Date of minimum: 12/26/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,441,065	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:		32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?		35
Outside municipality?		36

**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>	
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
Year Installed	1953	1961	1961	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	75	30	12
Footnotes				13
				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
Year Installed	1961	1961	1980	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	50	150	26
Footnotes				27
				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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
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
<b>WATER TREATMENT PLANT</b>				<b>13</b>
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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
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
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	ET	3 4
Year constructed		1987	1994	5 6
Primary material (earthen, steel, concrete, other)		STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)		147	148	9 10
Total capacity in gallons (actual)		200,000	750,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			16 17 18
Filters, type (gravity, pressure, other, none)	PRESSURE			19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0080			21 22 23
Is a corrosion control chemical used (yes, no)?	N			24 25
Is water fluoridated (yes, no)?	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	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
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				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
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	22,673		1,404		21,269	6	
M	D	6.000	119,108		707		118,401	7	
M	D	8.000	117,420	1,739		(37)	119,122	8	
M	S	8.000	456				456	9	
M	D	10.000	26,179	55	26	(89)	26,119	10	
M	S	10.000	295				295	11	
M	D	12.000	128,034	2,907			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	
<b>Total Within Municipality</b>			<b>426,021</b>	<b>4,701</b>	<b>2,137</b>	<b>(126)</b>	<b>428,459</b>		
<b>Total Utility</b>			<b>426,021</b>	<b>4,701</b>	<b>2,137</b>	<b>(126)</b>	<b>428,459</b>		

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## WATER MAINS

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**Water Mains (Page W-19)**

**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 of a combination of utility financing (replacement) and developer/customer installation and contribution.

**Explain all reported Adjustments.**

truing up to mapping

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## 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	1,626		15		1,611		1
M	1.000	2,151	24			2,175		2
M	1.250	29		1		28		3
M	1.500	117	1			118		4
M	2.000	78				78		5
M	3.000	4				4		6
M	4.000	124				124		7
M	6.000	105				105		8
M	8.000	150	1			151		9
M	10.000	3				3		10
M	12.000	4				4		11
<b>Total Utility</b>		<b>4,391</b>	<b>26</b>	<b>16</b>	<b>0</b>	<b>4,401</b>	<b>0</b>	

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## WATER SERVICES

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**Water Services (Page W-20)**

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

additions consisted of a combination of developer/customer installed and utility replacements

**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 moving forward

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## 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.
6. Do not include station meters in the meter inventory used to complete these tables.

### 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	6,068	53	7		6,114	71	1
0.750	1,035	92	1		1,126	8	2
1.000	202	4	1		205	42	3
1.250	1				1	0	4
1.500	156	5	1		160	81	5
2.000	57	5	4		58	40	6
2.500	0				0	0	7
3.000	28				28	8	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
<b>Total:</b>	<b>7,559</b>	<b>159</b>	<b>14</b>	<b>0</b>	<b>7,704</b>	<b>262</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	5,786	293	11	8	3	13	6,114	1
0.750	1,035	72	3	0	8	8	1,126	2
1.000	13	161	12	8	6	5	205	3
1.250	1	0	0	0	0	0	1	4
1.500	1	130	7	8	2	12	160	5
2.000	2	43	0	11	0	2	58	6
2.500	0	0	0	0	0	0	0	7
3.000	0	12	3	7	0	6	28	8
4.000	0	0	0	2	0	0	2	9
8.000	0	0	0	0	4	0	4	10
10.000	0	0	0	0	5	0	5	11
16.000	0	0	0	0	1	0	1	12
<b>Total:</b>	<b>6,838</b>	<b>711</b>	<b>36</b>	<b>44</b>	<b>29</b>	<b>46</b>	<b>7,704</b>	

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## METERS

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### Meters (Page W-21)

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

Utility feels it is 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

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	1,028	11	4		1,035	2
<b>Total Fire Hydrants</b>	<b>1,029</b>	<b>11</b>	<b>4</b>	<b>0</b>	<b>1,036</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:	1,036
Number of distribution system valves end of year:	1,427
Number of distribution valves operated during year:	449

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-22)

#### General footnotes

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

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