

CLASS "B"

WATER and/or SEWER UTILITIES

(Gross Revenue of \$150,000 or More but Less Than \$750,000 Each)

ANNUAL REPORT

OF

SU 51

SU114
Hudson Bay Company
14334 Old Dixie Highway
Hudson, FL 34667-1134

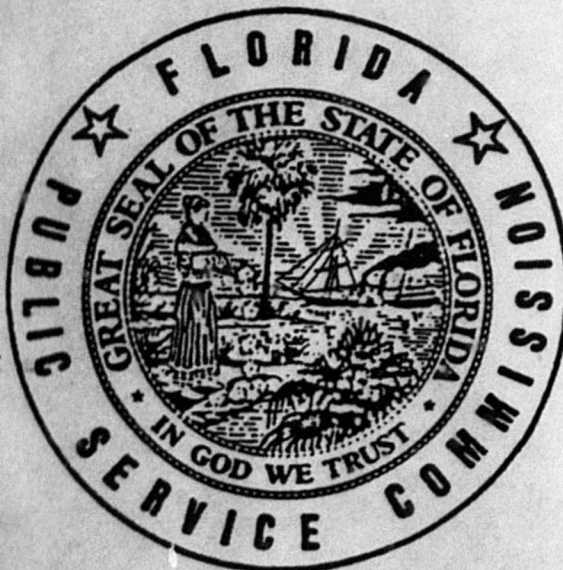
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Florida Public Service Commission
Division of Water and Wastewater

1043
Certificate Number(s)

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DIVISION OF
WATER AND SEWER
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FOR THE
YEAR ENDED DECEMBER 31, 19 92

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EXECUTIVE SUMMARY

CERTIFICATION OF ANNUAL REPORT

UTILITY NAME: Hudson Bay Co.

YEAR OF REPORT
DECEMBER 31, 1992

I HEREBY CERTIFY, to the best of my knowledge and belief:

YES / NO

(☒) () 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES / NO

(☒) () 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES / NO

(☒) () 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.

YES / NO

(☒) () 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified

1. 2. 3. 4.
(☒) (☒) (☒) (☒)

Robert Bannan (PAB)

(signature of chief executive officer of the utility)

1. 2. 3. 4.
() () () ()

(signature of chief financial officer of the utility)

* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

NOTICE: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

General Instructions

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Sewer Utilities.
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. The report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to:

Florida Public Service Commission
Division of Water and Sewer
101 East Gaines Street
Tallahassee, Florida 32399-0873

TABLE OF CONTENTS

Schedule	Page	Schedule	Page
Executive Summary			
Certification	E-1	Directors and Affiliates	E-7
General Information	E-2	Affiliation of Officers & Directors	E-8
Directory of Personnel Who Contact The Fla. Public Service Commission	E-3	Businesses Which Are A Byproduct, Coproduct or Joint Product Result of Providing Service	E-9
Company Profile	E-4	Business Transactions With Related Parties - Part I and II	E-10
Parent/Affiliate Organization Chart	E-5	Composite of Statistics	E-11
Compensation of Officers & Directors	E-6		
Business Contracts With Officers,			
Financial Section			
Comparative Balance Sheet - Assets and Other Debits	F-1	Companies	F-13
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Capital Stock	F-14
Comparative Operating Statement	F-3	Long Term Debt	F-14
Schedule of Year End Rate Base	F-4	Statement of Retained Earnings	F-15
Utility Plant	F-5	Bonds	F-16
Utility Plant Acquisition Adjustments	F-5	Advances from Associated Companies	F-16
Accumulated Depreciation	F-6	Accrued Taxes	F-17
Accumulated Amortization	F-6	Accrued Interest	F-18
Nonutility Property	F-7	Regulatory Commission Expense - Amortization of Rate Case Expense	F-18
Special Deposits	F-7	Misc. Current & Accrued Liabilities	F-19
Investments and Special Funds	F-8	Advances For Construction	F-19
Accounts and Notes Receivable - Net	F-9	Contributions In Aid Of Construction	F-20
Accounts Receivable from Associated Companies	F-10	Additions to CIAC Received from Capacity, Main Extension and Customer Connection Charges	F-21
Notes Receivable from Associated Companies	F-10	Accum. Amortization of C.I.A.C.	F-21
Prepayments	F-11	Additions to CIAC Received from All Developers or Contractors	F-22
Miscellaneous Deferred Debits	F-11	Agreements	F-22
Unamortized Debt Discount and Expense and Premium on Debt	F-12	Reconciliation of Reported Net Income With Taxable Income For	F-23
Extraordinary Property Losses	F-12	Federal Income Taxes	F-23
Notes Payable	F-13	AFUDC Calculation	F-24
Accounts Payable to Associated		AFUDC Capital Structure Adjustments	F-25
Water Operation Section			
Water Utility Plant Accounts	W-1	Statistics	W-6
Water Utility Expense Accounts	W-2	Water Treatment Plant, Mains, Services and Meters	W-7
Water Operating Revenue	W-3	Wells and Well Pumps, Reservoirs, and High Service Pumping	W-8
Basis for Water Depreciation Charges	W-4	Other Water System Information	W-9
Analysis of Entries in Water Depreciation Reserve	W-5	Calculation of ERC's	W-10
Pumping and Purchased Water			
Sewer Operation Section			
Sewer Utility Plant Accounts	S-1	Pumping Equipment and Service Connections	S-6
Sewer Utility Expense Accounts	S-2	Collecting and Force Mains	S-7
Sewer Operating Revenue	S-3	Other Sewer System Information	S-8
Basis for Sewer Depreciation Charges	S-4	Calculation of ERC's	S-9
Analysis of Entries in Sewer Depreciation Reserve	S-5		

ANNUAL REPORT OF

HUDSON BAY CO., (aka Hudson Utilities, Inc.) County: Pasco
(Exact Name of Utility)

List below the exact mailing address of the utility for which normal correspondence should be sent:

14334 Old Dixie Hwy Hudson Fl 34667

Telephone: (813) 863-0205

Name and address of person to whom correspondence concerning this report should be addressed:

Robert Bamman
14334 Old Dixie Hwy
Hudson Fl 34667

Telephone: (813) 863-0205

List below the address of where the utility's books and records are located:

14334 Old Dixie Hwy
Hudson Fl 34667

Telephone: ()

List below any groups auditing or reviewing the records and operations:

Date of original organization of the utility: 3 / 20 / 69

Check the appropriate business entity of the utility as filed with the Internal Revenue Service:

☐ Individual ☐ Partnership ☐ Sub S Corporation ☒ 1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the utility:

	Name	Percent Ownership
1.	Robert Bammann	100 %
2.		%
3.		%
4.		%
5.		%
6.		%
7.		%
8.		%
9.		%
10.		%

UTILITY NAME: HUDSON BAY CO.

YEAR OF REPORT
DECEMBER 31, 19 92

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Robert Bammann Scott Knox Aileen B Delehanty Charles Griffen	Pres Atty CPA Engr.	800 640-8448 813 862-3690 904 596-5487	questions

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

UTILITY NAME: HUDSON BAY CO

YEAR OF REPORT
DECEMBER 31, 1992

COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

Hudson Utilities, Inc., (aka Hudson Bay Co., Inc.) a Florida corporation, was incorporated in 1975. The company is a class B regulated public utility providing sewer transmission lines within a designated service area in Hudson, Fl. The company was purchased in September 1987 by its present owner, Robert Bammann. The company has a 4.0 million dollar bond issued pending to finance Phase I of their expansion plan to add 5,000 more customers to its service area within the next seven years. Interim financing of about 500,000 has been obtained for initial sections of Phase I.

In March of 1993 Pasco County was hit with severe flooding along the coastal areas. These areas include the area serviced by Hudson Bay Co. It is not known what impact the flood damages will have on current and future customers of the utility company but business is expected to go on as usual. It is not anticipated that a material amount of customers will actually leave the area.

UTILITY NAME:

Hudson Bay Co.

YEAR OF REPORT

DECEMBER 31, 1992

PARENT / AFFILIATE ORGANIZATION CHART

Current as of

 / /

N/A

Complete below an organizational chart that shows all parents and subsidiaries of the utility. The chart must also show the relationship between the utility and the affiliates listed on E-7, E-10(a) and E-10(b).

UTILITY NAME:

HUDSON BAY CO

YEAR OF REPORT
DECEMBER 31, 1992

COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF UTILITY (c)	OFFICERS COMPENSATION (d)
ROBERT BAMMANN	PRES	100 %	\$ 0
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
ROBERT BAMMANN	OFFICER/DIRECTOR	1	\$ 0
			\$
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME:

Hudson Bay Co

YEAR OF REPORT
DECEMBER 31, 1992

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
ROBERT BAMMANN	BLDG. RENTS	\$ 3200	N/A
ROBERT BAMMANN	EQ. RENTS	19200	N/A

*Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

UTILITY NAME: Hudson Bay Co

YEAR OF REPORT
DECEMBER 31, 1992

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principle occupation or business affiliation and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
ROBERT BammANN	CONSTRUCTION	OWNER	MARELLI CONSTR.

HUDSON BAY CO

YEAR OF REPORT
DECEMBER 31, 1972

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6 identifying the parties, amounts, dates and product, asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
 - management, legal and accounting services
 - computer services
 - engineering & construction services
 - repairing and servicing of equipment
 - material and supplies furnished
 - leasing of structures, land and equipment
 - rental transactions
 - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased/ or (S)old (d)	/AMOUNT (e)
MARELLI CONTR. Co.	CONSTRUCTION	ONGOING	P	\$ 87828

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.

2. Below are examples of some types of transactions to include:

- purchase, sale or transfer of equipment.
- purchase, sale or transfer of land and structures.
- purchase, sale or transfer of securities.
- noncash transfers of assets.
- noncash dividends other than stock dividends.
- writeoff of bad debts or loans.

3. The columnar instructions follow:

- (a) Enter name of related party or company.
- (b) Describe briefly the type of assets purchased, sold or transferred.
- (c) Enter the total received or paid. Indicate purchase with "p" and sale with "s".
- (d) Enter the net book value for each item reported.
- (e) Enter the net profit or loss for each item (column (c) - column (d)).
- (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
		\$	\$	\$	\$

UTILITY NAME:

HUDSON BAY CO.

YEAR OF REPORT

DECEMBER 31, 1972COMPOSITE STATISTICS FOR ALL
PRIVATELY OWNED WATER AND SEWER UTILITIES UNDER AGENCY JURISDICTION

AMENDED

DESCRIPTION (a)	WATER (b)	SEWER (c)
PLANT (Intrastate Only) (000's Omitted):		
Plant in Service (F-5)	\$	\$ 1350935
Construction Work In Progress		
Plant Acquisition Adjustment		
Plant Held For Future Use		
Materials and Supplies		
Less:		
Accumulated Depreciation and Accumulated Amortization (F-6)		253175
Contributions In Aid Of Construction (F-20)		561285
Net Book Cost	\$	\$ 536475
REVENUES AND EXPENSES (Intrastate Only) (000's Omitted):		
Operating Revenues	\$	\$ 368792
Depreciation and Amortization Expense DEPR 59821	\$	\$ 35206
Income Tax Expense AMORT CINS 1246157	\$	
Taxes Other Than Income		35639
Other Operating Expenses		268586
Total Operating Expenses	\$	\$ 339425
Net Operating Income	\$	\$ 29367
Other Income	\$	\$ 1393
Other Income Deductions		67770
Net Income	\$	\$ 37010
CUSTOMERS (Intrastate Only):		
Residential - Yearly Average		450
Commercial - Yearly Average		58
Industrial - Yearly Average		
Others - Yearly Average		
Total		
OTHER STATISTICS (Intrastate Only):		
Average Annual Residential Use Per 1,000 Gallons Per 5300 gals/mo est. use		① 31100.
Average Annual Residential Cost Per 1,000 Gallons	\$	\$ 17066
Average Residential Monthly Bill	\$	\$ 34.90
Gross Plant Investment Per Customer	\$	\$

① $(489 \times 5300 \times 12 \div 1000)$ E-11

FINANCIAL SECTION

UTILITY NAME: Hudson Bay Co

YEAR OF REPORT
DECEMBER 31, 1992

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
UTILITY PLANT				
101-105	Utility Plant	F-5	\$ 1350935	\$ 1195229
108-110	Less: Accumulated Depreciation and Amortization	F-6	253175	197028
	Net Plant		\$ 1097760	\$ 998201
114-115	Utility Plant Acquisition Adjustments (Net)	F-5		
	Other Plant Adj. (Specify)			
	Total Net Utility Plant		\$ 1097760	\$ 998201
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-7	\$ 256	\$ 256
122	Less: Accumulated Depreciation and Amortization			
	Net Nonutility Property		\$ 256	\$ 256
123	Investment In Associated Companies	F-8		
124	Utility Investments	F-8		
125	Other Investments	F-8		
127	Other Special Funds	F-8		
	Total Other Property & Investments		\$ 1098016	\$ 998457
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 7426	\$ 33001
132	Special Deposits	F-7		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-9	5129	24859
145	Accounts Receivable from Associated Companies	F-10		
146	Notes Receivable from Associated Companies	F-10		
151	Material and Supplies		6637	4545
162	Prepayments	F-11		
171	Accrued Interest and Dividends Receivable		50730	50730
174	Misc. Current and Accrued Assets		53050	59383
	Total Current and Accrued Assets		\$ 122969	\$ 172518

UTILITY NAME: HUDSON BAY CO

YEAR OF REPORT
DECEMBER 31, 1992

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-12	\$ 14049	\$ 20178
182	Extraordinary Property Losses	F-12		
186	Misc. Deferred Debits	F-11	\$ 90872	\$ 100695
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		\$ 104921	\$ 120873
	TOTAL ASSETS AND OTHER DEBITS		\$ 1325906	\$ 1291848

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

① ON THE A/R FOR 1991 THIS WAS INCL. ON Pg. F4
AS "DEPOSITS, MISC. ASSETS" TOTAL OF 180256

UTILITY NAME:

HUDSON BAY CO

YEAR OF REPORT
DECEMBER 31, 1972

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	AMENDED PREVIOUS YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-14	\$ 100	\$ 100
204	Preferred Stock Issued	F-14		
211	Other Paid-In Capital		591749	375675
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-15	(456898)	(404274)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
	Total Equity Capital		\$ 134951	\$ (28519)
LONG TERM DEBT				
221	Bonds	F-16	\$	\$
223	Advances from Associated Companies	F-16		
224	Other Long Term Debt	F-14		
	Total Long Term Debt		\$	\$
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		\$ 98171	\$ 209408
232	Notes Payable	F-13	527690	480010
233	Accounts Payable to Associated Co.	F-13		
234	Notes Payable to Associated Co.	F-13		
235	Customer Deposits			
236	Accrued Taxes	F-17	75220	24917
237	Accrued Interest	F-18	77643	12637
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-19	19000	106200
	Total Current and Accrued Liabilities		\$ 725724	\$ 833172

F-2(a)

UTILITY NAME:

Hudson Bay Co

YEAR OF REPORT
DECEMBER 31, 1992

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

Amended

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium on Debt	F-12	\$	\$
252	Advances for Construction	F-19	58068	132765
253	Other Deferred Credits			
255	Accumulated Deferred Investment Tax Credits			
	Total Deferred Credits		\$ 58068	\$ 132765
OPERATING RESERVES				
261	Property Insurance Reserve		\$	\$
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		\$	\$
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions In Aid of Construction	F-20	\$ 561285	\$ 483938
272	Accumulated Amortization of Contri- butions In Aid of Construction	F-21	154122	129508
	Total Net C.I.A.C.		\$ 407163	\$ 354430
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
	Total Accum. Deferred Income Taxes		\$	\$
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$ 1325906	\$ 1291848

F-2(b)

UTILITY NAME:

HUDSON Bay Co

YEAR OF REPORT
DECEMBER 31, 1992

COMPARATIVE OPERATING STATEMENT

AMENDED

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	REF. PAGE (d)	CURRENT YEAR (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues -----	\$ 329448	F-3(b)	\$ 368792
401	Operating Expenses -----	\$ 237728	F-3(b)	\$ 268580
403	Depreciation Expense -----	53879	F-6	59821
406	Amortization of Utility Plant Acquisition Adjustment			
407	Amortization Expense <u>AMORT-CIAC</u>	321698	F-2A	24615
408.1	Taxes Other Than Income	24917	F-17	35639
409.1	Income Taxes		F-17	
410.10	Deferred Income Taxes			
411.10	Provision for Deferred Income Taxes - Credit			
412.10	Investment Tax Credits Deferred to Future Periods			
412.11	Investment Tax Credits Restored to Operating Income			
	Utility Operating Expenses -----	\$ 294826		\$ 339425
	Utility Operating Income -----	\$ 34622		\$ 29367
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property			
	Total Utility Operating Income [Enter here and on Page F-3(c)] -----	\$ 34622		\$ 29367

F-3(a)

AMENDED

COMPARATIVE OPERATING STATEMENT (Cont'd)

REF. PAGE (f)	WATER (g)	REF. PAGE (h)	SEWER (i)	OTHER (j)
W-3	\$	S-3 ✓	\$ 368792	\$
W-2	\$	S-2 ✓	\$ 268580	\$
F-6		F-6 ✓	59821	
F-6		F-21 ✓	(24615)	
F-17		F-17 ✓	35639	
F-17		F-17 ✓		
	\$	✓	\$ 339425	\$
	\$		\$ 29367	\$
	\$		\$ 29367	\$
			✓	

F-3(b)

UTILITY NAME:

HUDSON BAY CO.

YEAR OF REPORT
DECEMBER 31, 1992

COMPARATIVE OPERATING STATEMENT (Cont'd)

AMENDED

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	REF. PAGE (d)	CURRENT YEAR (e)
	Total Utility Operating Income [From Page F-3(a)]	\$ 34622		\$ 29367
	OTHER INCOME AND DEDUCTIONS			
415	Revenues From Merchandising, Jobbing and Contract Deductions	\$		\$
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income	✓ 2362		✓ 1323
420	Allowance for Funds Used During Construction			
421	Nonutility Income	✓ 2764		
426	Miscellaneous Nonutility Expenses			
	Total Other Income and Deductions	\$ ✓ 5130		\$ ✓ 1393
	TAXES APPLICABLE TO OTHER INCOME			
408.20	Taxes Other Than Income	\$	F-17	\$
409.20	Income Taxes		F-17	
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
	Total Taxes Applicable To Other Income	\$		\$
	INTEREST EXPENSE			
427	Interest Expense	\$ ✓ 56881	F-18 ✓	\$ 57242
428	Amortization of Debt Discount & Expense	✓ 10528	F-12 ✓	✓ 10528
429	Amortization of Premium on Debt		F-12	
	Total Interest Expense	\$ ✓ 67409		\$ 67770
	EXTRAORDINARY ITEMS			
433	Extraordinary Income	\$		\$
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items	\$		\$
	NET INCOME	\$ ✓ 27657		\$ 37010

UTILITY NAME:

HUDSON BAY CO.

YEAR OF REPORT
DECEMBER 31, 1972

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	SEWER UTILITY (e)
101	Utility Plant In Service	F-5	\$	\$ 1350935
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-6		5253125
110	Accumulated Amortization	F-6		
271	Contributions In Aid of Construction	F-20		561285
252	Advances for Construction	F-19		580687
	Subtotal		\$	\$ 478407
	Additions:			
272	Accumulated Amortization of Contributions In Aid of Construction	F-21		154122
	Subtotal		\$	\$ 632529
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-5		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-5		
	Working Capital Allowance (3)			
	Other (Specify):			
	RATE BASE		\$	\$ 632529
	UTILITY OPERATING INCOME		\$	\$ 29367
	ACHIEVED RATE OF RETURN			4.64

NOTES :

- (1) Estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculate using the Balance Sheet Method, beginning-year end average.

UTILITY NAME:

HUDSON Bay CO

YEAR OF REPORT
DECEMBER 31, 1992

UTILITY PLANT (ACCTS. 101 - 106)

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
	Plant Accounts:				
101	Utility Plant In Service	\$	\$1350935	\$	\$1350935
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work In Progress				
	Total Utility Plant	\$	\$1350935	\$	\$1350935

UTILITY PLANT ACQUISITION ADJUSTMENTS (ACCTS. 114 - 115)

N/A

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order Number.

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACQUISITION ADJUSTMENTS (114):				
	\$	\$	\$	\$
Total Plant Acquisition Adjts.	\$	\$	\$	\$
ACCUMULATED AMORTIZATION (115):				
	\$	\$	\$	\$
Total Accumulated Amortization	\$	\$	\$	\$
Net Acquisition Adjustments	\$	\$	\$	\$

UTILITY NAME:

Hudson Bay CoYEAR OF REPORT
DECEMBER 31, 1992

ACCUMULATED DEPRECIATION (ACCT. 108)

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
Balance first of year	\$	\$ 197028	\$	\$
Credit during year:				
Accruals charged to Account 108	\$	\$ 59821	\$	\$
Accruals charged other accounts (specify)				
Salvage				
Other credits (specify)				
Total credits	\$	\$ 256849	\$	\$
Debits during year:				
Book cost of plant retired	\$	\$	\$	\$
Cost of removal				
Other debits (specify)				
REMOVE ACCUM DEPR FROM PLANT SOLD TO COUNTY		3674		
Total debits	\$	\$ 3674	\$	\$
Balance end of year	\$	\$ 253175	\$	\$

ACCUMULATED AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
Balance first of year	\$	\$	\$	\$
Credit during year:				
Accruals charged to Account 110	\$	\$	\$	\$
Other credits (specify)				
Total credits	\$	\$	\$	\$
Debits during year:				
Book cost of plant retired	\$	\$	\$	\$
Other debits (specify)				
BOUNDING				
Total debits	\$	\$	\$	\$
Balance end of year	\$	\$	\$	\$

UTILITY NAME: HUDSON BAY CO

YEAR OF REPORT
DECEMBER 31, 1992

NONUTILITY PROPERTY (ACCT. 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121. Other items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR BALANCE (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	\$ 256	\$	\$	\$ 256
Total Nonutility Property	\$ 256	\$	\$	\$ 256

SPECIAL DEPOSITS (AOCT. 132) *N/P*

Report hereunder all special deposits carried in Accounts 132.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (AOCT. 132):	
	\$

Total Special Deposits	\$

UTILITY NAME

HUDSON BAY CO

YEAR OF REPORT
DECEMBER 31, 1992

N/A

INVESTMENTS AND SPECIAL FUNDS (ACCTS. 123 - 127)

Report hereunder all investments and special funds carried in Accounts 123 thru 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123)		
	\$	\$
	\$	
	\$	
	\$	
	\$	
Total Investment In Associated		\$
UTILITY INVESTMENTS (ACCT. 124):		
	\$	\$
	\$	
	\$	
	\$	
	\$	
Total Utility Investments		\$
OTHER INVESTMENTS (ACCT. 125):		
	\$	\$
	\$	
	\$	
	\$	
	\$	
Total Other Investments		\$
SPECIAL FUNDS (ACCT. 127):		
		\$
Total Special Funds		\$

UTILITY NAME

Hudson Bay CoYEAR OF REPORT
DECEMBER 31, 1992

ACCOUNTS AND NOTES RECEIVABLE - NET (ACCTS. 141 - 144)

Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)	TOTAL (b)
ACCOUNTS RECEIVABLE:	
Customer Accounts Receivable (Acct. 141):	
Water -----	\$ -----
Sewer -----	-----
Other -----	-----
Total Customer Accounts Receivable -----	\$ <u>5129</u>
OTHER ACCOUNTS RECEIVABLE (Acct. 142):	
-----	\$ -----
-----	-----
-----	-----
Total Other Accounts Receivable -----	-----
NOTES RECEIVABLE (Acct. 144):	
-----	\$ -----
-----	-----
-----	-----
Total Notes Receivable -----	-----
Total Accounts and Notes Receivable -----	\$ -----
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Acct. 143)	
Balance first of year -----	\$ -----
Add: Provision for uncollectibles for current year -----	\$ -----
Collections of accounts previously written off -----	-----
Utility accounts -----	-----
Others -----	-----
Total Additions -----	\$ -----
Deduct accounts written off during year:	
Utility Accounts -----	\$ -----
Other -----	-----
Total accounts written off -----	\$ -----
Balance end of year -----	\$ -----
Total Accounts and Notes Receivable - Net -----	\$ <u>5129</u>

UTILITY NAME:

YEAR OF REPORT
DECEMBER 31, 197

N/A

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES (ACCT. 145)

Report each account receivable from associated companies separately.

[illegible]

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES (ACCT. 146)

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
	% \$	
	%	
	%	
	%	
	%	
	%	
	%	
	%	
	%	
	%	
Total _____		\$ _____ <small>Do not enter more than two decimal places.</small>

UTILITY NAME

Hudson Bay Co

YEAR OF REPORT
DECEMBER 31, 1992

PREPAYMENTS (ACCT. 162) N/A

DESCRIPTION (a)	TOTAL (b)
Prepaid Insurance	\$
Prepaid Rents	
Prepaid Interest	
Prepaid Taxes	
Other Prepayments (Specify):	
Total Prepayments	\$

MISCELLANEOUS DEFERRED DEBITS (ACCT. 186)

DESCRIPTION (a)	TOTAL (b)
MISCELLANEOUS DEFERRED DEBITS (Acct. 186):	
Deferred Rate Case Expense (Acct. 186.1)	\$
Other Deferred Debits (Acct. 186.2) BOND ISS. COSTS 21,363	\$ 90,872
ESCROW PMTS. TO WR TROUGH CO 19,509	\$
Total Miscellaneous Deferred Debits	\$ 90,872

UTILITY NAME

HUDSON BAY CO.

YEAR OF REPORT
DECEMBER 31, 1992

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

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

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Acct. 181):		
LOAN COSTS - ISS. DTD. 7/11/90	\$ 10528	\$ 9650
LOAN COSTS - INTERIM LOAN 12/92	0	4329
Total Unamortized Debt Discount and Expense	\$ 10528	\$ 14049
UNAMORTIZED PREMIUM ON DEBT (Acct. 251):		
	\$	\$
Total Unamortized Premium on Debt	\$	\$

EXTRAORDINARY PROPERTY LOSSES (ACCT. 182) N/A

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
	\$
Total Extraordinary Property Losses	\$

UTILITY NAME:

HUDSON BAY CO

YEAR OF REPORT
DECEMBER 31, 1992

NOTES PAYABLE (ACCTS. 232 and 234)

DESCRIPTION (a)	NOMINAL DATE OF ISSUE (b)	DATE OF MATURITY (c)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (f)
			RATE (d)	FREQUENCY OF PAYMENT (e)	
ACCOUNT 232 - NOTES PAYABLE:					
WMR HOUGH & Co	7/11/90	11/93	13 %	Semi-A	\$ 400000
HOUGH - INTERIM LOAN	7/1/92	11/93	13 %	-	99151
JUDY BAMMANN	12/5/90	DEMAND	10 %	ANN	7300
BRANETT BANK	3/19/90	3/93	13 1/2 %	MONTHLY	15239
Total Account 232					\$ 521690
ACCOUNT 234 - NOTES PAYABLE TO ASSOCIATED COMPANIES:					
			%		\$
			%		
			%		
			%		
			%		
Total Account 234					\$

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (ACCT. 233)

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
MARELLI CONSTR. Co	\$ 11729
ROBERT BAMMANN	72037
Total	\$ 23766

Hudson Bay Co

DECEMBER 31, 1992

CAPITAL STOCK (ACCTS. 201 and 204)

DESCRIPTION (a)	COMMON STOCK (b)	PREFERRED STOCK (c)
Par or stated value per share	\$ 100	\$
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	\$	\$
Dividends declared per share for year	\$	\$

LONG TERM DEBT (ACCT. 224)

DESCRIPTION OF OBLIGATION (INCLUDING NOMINAL DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	RATE (b)	FREQUENCY OF PAYMENT (c)	
			\$ - -- --
			- -- --
			- -- --
			- -- --
			- -- --
			- -- --
			- -- --
			- -- --
			- -- --
			- -- --
			- -- --
			- -- --
			- -- --
			- -- --
			- -- --
			- -- --
			- -- --
			- -- --
			- -- --
Total			\$ -----

UTILITY NAME: HUDSON UTILITIES INC.

AMENDED
YEAR OF REPORT
DECEMBER 31, 1992

STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock.
ow amounts of dividends per share.
2. Show separately the state and federal income tax effect of items shown in
crunt No. 439.

CT. 0. a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings:	
	Balance beginning of year	\$ 404,294
	Changes to account:	
439	Adjustments to Retained Earnings (requires Commission approval prior to use):	
	Credits:	
		① 3954
		① 250
	Total Credits:	\$ 4,204
	Debits:	
		① 189.56
		① 810
	Total Debits	\$ 1,979.56
435	Balance Transferred from Income	\$ 370.10
436	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings	\$
	Dividends Declared:	
437	Preferred Stock Dividends Declared	\$
438	Common Stock Dividends Declared	\$
	Total Dividends Declared	\$
	Balance end of year	\$ 456,898
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
	Total Appropriated Retained Earnings	\$
	Total Retained Earnings	\$

Notes to Statement of Retained Earnings:

① DIFF. BETWEEN 1991 AR +
1991 AUDIT F/S - DETAIL
PROVIDED BY STMT. FURNISHED
TO BOB NIXON, CAP. - CROMIN, JACKSON, NIXON
PER PSC REQUEST.

UTILITY NAME: HUDSON BAY CO.

YEAR OF REPORT
DECEMBER 31, 1992

BONDS (AOCT. 221)

N/A

DESCRIPTION OF OBLIGATION (INCLUDING NOMINAL DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	RATE (b)	FREQUENCY OF PAYMENT (c)	
			\$ - - - - -
	%		- - - - -
	%		- - - - -
	%		- - - - -
	%		- - - - -
	%		- - - - -
	%		- - - - -
	%		- - - - -
	%		- - - - -
	%		- - - - -
	%		- - - - -
Total			\$ - - - - -

ADVANCES FROM ASSOCIATED COMPANIES (ACCT. 223)

SEPARATELY

Report each advance separately.

Report each advance separately.	
DESCRIPTION (a)	TOTAL (b)
	\$ - - - - -
	- - - - -
	- - - - -
	- - - - -
	- - - - -
	- - - - -
	- - - - -
	- - - - -
	- - - - -
	- - - - -
Total	\$ - - - - -

UTILITY NAME:

HUDSON BA-1 C1

YEAR OF REPORT
DECEMBER 31, 1972

ACCRUED TAXES (ACCT. 236)

AMENDED

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER (e)	TOTAL (f)
	Balance First of Year	\$	\$ 24917	\$	\$
408.10	Accruals Charged:				
408.11	Utility Regulatory				
408.12	Assessment Fees	\$	\$ 16592	\$ ①	\$
408.13	Property Taxes		19200	②	
409.10	Payroll Taxes				
409.11	Other Taxes & Licenses		47	①	
409.11	Federal Income Taxes		3480		
410.10	State Income Taxes		2060		
410.11	Taxes Applicable To Other Income (Accts. 408.2, 409.2, 409.3, 410.2) ADJ. TO 1991 ACCRUAL OF TANG. TAX.		\$ 10171	\$ (OFFSET TO R/E)	\$
	Total Taxes Accrued	\$	\$ 75267	\$	\$
408.10	Taxes Paid During Year:				
408.11	Utility Regulatory				
408.12	Assessment Fees				
408.13	Property Taxes	\$	\$	\$	\$
408.13	Payroll Taxes				
409.10	Other Taxes & Licenses		47		
409.11	Federal Income Taxes				
409.11	State Income Taxes				
	Taxes Applicable To Other Income (Accts. 408.2, 409.2, 409.3, 410.2)				
	Total Taxes Paid	\$	\$ 47	\$	\$
	Balance End of Year	\$	\$ 75220	\$	\$

TAXES HAVE BEEN ACCRUED FOR 1972 BUT NONE PAID THEREFORE THE ACCRUAL A/C HAS BEEN INCREASED AND THE EXPENSE HAS BEEN REFLECTED ON THE INCOME STMT. THE ACCRUAL A/C WILL NOT DECREASE UNTIL THE TAXES HAVE ACTUALLY BEEN PAID.

Σ ① = 35639
PER F-3(a)
F-3(b)

UTILITY NAME:

Hudson Bay Co

YEAR OF REPORT
DECEMBER 31, 1972

ACCRUED INTEREST (ACCT. 237)

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - ACCRUED INTEREST ON LONG TERM DEBT: WR TROUGH & Co JUDY BAMMANN BARNETT BANK	\$ 11729 908 0		\$ 51471 696 0	\$ 53161 ① 0 ① 2	\$ 10039 1604 0
Total Account No. 237.1	\$ 12637		\$	\$	\$ 11643
ACCOUNT NO. 237.2 - ACCRUED INTEREST ON OTHER LIABILITIES:	\$		\$	\$	\$
Total Account No. 237.2	\$		\$	\$	\$
Total Account No. 237	\$ 12637		\$ 52167	\$ 53161	\$ 11643

① NO INT. PD. TO JUDY B.
DURING YEAR.

BARNETT BANK INT. SPLIT

REGULATORY COMMISSION EXPENSE - AMORTIZATION
OF RATE CASE EXPENSE (ACCTS. 666 and 766)

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	AMOUNT TRANSFERRED TO ACCT. NO. 186.1 (c)	CHARGED OFF DURING YEAR	
			ACCT. (d)	AMOUNT (e)
OUT BETWEEN (D) & (E) EA. MONTH - THEREFORE NO INT. ACCRUED				
Total	\$	\$	\$	\$

UTILITY NAME: HUDSON BAY CO

YEAR OF REPORT
DECEMBER 31, 19

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (ACCT. 241)

DESCRIPTION (a)	BALANCE END OF YEAR (b)
BEG BAL. 1/1/92 : ACCRUED CONTRACT FEE 83200 (A)	\$ -
ACCURED EQ. RENTS 4000 (A)	-
ACCURED ATTY FEE 19000	-
	-
	-
RECL. TO DD IN CAPITAL PER (A) 87200	- 79000
BONDING CO. REQUIREMENT	-
	-
	-
	-
	-
	-
	-
Total Miscellaneous Current And Accrued Liabilities ATTY FEES.	\$ 19000

ADVANCES FOR CONSTRUCTION (ACCT. 252)

NAME OF PAYOR (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
CHINESE REST.	\$ 13934	RECL.	\$ 72298	\$ -	\$ 0
WHITNEYS	- 13134	TD	-	-	-
GREEK REST	- 6270	CAR-	-	-	-
HATCHERS	- 1388	NON	-	-	-
EXXON	- 5000	REF.	-	-	-
SCHOOL BD	- 15000	PARTN	-	-	-
BURGER KING	- 15000	MIC 211	-	-	-
FLANNAGAN	- 2562		-	-	-
PASCO CTY	- 60467	PMT.	- 2399	-	- 58068
Total	\$ 132765		\$ 74697	\$ -	\$ 58068

UTILITY NAME:

Hudson Bay Co

YEAR OF REPORT
DECEMBER 31, 1972

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCT. 271)

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & S OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$	\$ 483938	\$	\$
Add credits during year:				
Contributions received from Capacity, Main Extension and Customer Connection Charges (Schedule "A")	\$	\$ 5050	\$	\$
Contributions received from Developer or Contractor Agreements in cash or property (Schedule "B")		72298		
		From ADVANCES		
		A/C 252		
Total Credits	\$	\$ 561286	\$	\$
Less debits charged during the year (All debits charged during the year must be explained below)	\$	\$	\$	\$
		(1)		
Total Contributions In Aid of Construction	\$	\$ 561285	\$	\$

Explain all debits charged to Account 271 below:

UTILITY NAME:

Hudson Bay Co

YEAR OF REPORT
DECEMBER 31, 1992RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES
(UTILITY OPERATIONS)

AMENDED

1. The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.
2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. (b)	AMOUNT (c)
Net income for the year		\$ 370101
Reconciling items for the year:		8363
Taxable income not reported on books:		
CIAC COLLECTED		
Deductions recorded on books not deducted for return:		5686
REPAIRS OF ADV. FROM CONSTR & PAIDS. TO ESCROW A/C		
IMPACT FEES TO HUDON & CO		
Income recorded on books not included in return:		24615
AMORT. CIAC		
Deduction on return not charged against book income:		29557
ACCELERATED DEPR.		
Federal tax net income		885057
Computation of tax: 11 A		

UTILITY NAME: HUDSON Bay Co.
N/A

YEAR OF REPORT DECEMBER 31, 19 <u>92</u>

SCHEDULE "A"

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (2)

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (1) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (d)	WEIGHTED COST [c x d] (e)
Common Equity	\$	%	%	%
Preferred Stock		%	%	%
Long Term Debt		%	%	%
Customer Deposits		%	%	%
Tax Credits - Zero Cost		%	0.00 %	%
Tax Credits - Weighted Cost		%	%	%
Deferred Income Taxes		%	%	%
Other (Explain)		%	%	%
Total	\$	100.00 %		%

- (1) Should equal amounts on Schedule B, Column (f), Page F-25.
- (2) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate:	____.____ %
Commission order approving AFUDC rate:	_____

** COMPLETION OF SCHEDULE ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR **

UTILITY NAME:

N/A

Hudson Bay Co

YEAR OF REPORT
DECEMBER 31, 1992

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURIS. ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS (e)	CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (f)
Common Equity	\$	\$	\$	\$	\$
Preferred Stock					
Long Term Debt					
Customer Deposits					
Tax Credits - Zero Cos					
Tax Credits - Weighted					
Cost of Capital					
Deferred Income Taxes					
Other (Explain)					
Total	\$	\$	\$	\$	\$

(1) Explain below all adjustments made in Column (e):

**WATER
OPERATION
SECTION**

N/A

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31, 19__

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
301	Organization	\$	\$	\$
302	Franchises			
303	Land and Land Rights			
304	Structures and Improvements			
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment			
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains			
333	Services			
334	Meters and Meter Installations			
335	Hydrants			
339	Other Plant and Miscellaneous Equipment			
340	Office Furniture and Equip.			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equip.			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
	Total Water Plant	\$	\$	\$

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

WATER UTILITY PLANT MATRIX

[illegible]

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 19____

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits			
610	Purchased Water			XXXXXXXXXXXXXX
615	Purchased Power			XXXXXXXXXXXXXX
616	Fuel for Power Purchased			XXXXXXXXXXXXXX
618	Chemicals			
620	Materials and Supplies			
631	Contractual Services - Eng.			
632	Contractual Services - Acct.			
633	Contractual Services - Legal			
634	Contractual Services - Management Fees			
635	Contractual Services - Other			
641	Rental of Building/Real & Property			
642	Rental of Equipment			
650	Transportation Expenses			
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workman's Compensation			
659	Insurance - Other			
660	Advertising Expense		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
666	Regulatory Commission Expenses - Amortization of Rate Case Expense		XXXXXXXXXXXXXX XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX XXXXXXXXXXXXXX
667	Regulatory Commission Expenses - Other			
670	Bad Debt Expense		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
675	Miscellaneous Expenses			
	Total Water Utility Expenses	\$	\$	\$

WATER EXPENSE ACCOUNT MATRIX

[illegible]

UTILITY NAME: _____

 YEAR OF REPORT
 DECEMBER 31, 19____

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	Operating Revenues:			
460	Unmetered Water Revenue			\$ _____
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers			\$ _____
461.2	Metered Sales to Commercial Customers			_____
461.3	Metered Sales to Industrial Customers			_____
461.4	Metered Sales to Public Authorities			_____
461.5	Metered Sales to Multiple Family Dwellings			_____
	Total Metered Sales			\$ _____
	Fire Protection Revenue:			
462.1	Public Fire Protection			\$ _____
462.2	Private Fire Protection			_____
	Total Fire Protection Revenue			\$ _____
464	Other Sales To Public Authorities			\$ _____
465	Sales To Irrigation Customers			_____
466	Sales For Resale			_____
467	Interdepartmental Sales			_____
	Totals			\$ _____
	Other Water Revenues:			
469	Guaranteed Revenues			\$ _____
470	Forfeited Discounts			_____
471	Miscellaneous Service Revenues			_____
472	Rents From Water Property			_____
473	Interdepartmental Rents			_____
474	Other Water Revenues			_____
	Total Other Water Revenues			\$ _____
	Total Water Operating Revenues			\$ _____

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31, 19__

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements		%	%
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment		%	%
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains		%	%
333	Services		%	%
334	Meters and Meter Installations		%	%
335	Hydrants		%	%
339	Other Plant and Miscellaneous Equipment		%	%
340	Office Furniture and Equip.		%	%
341	Transportation Equipment		%	%
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equip.		%	%
344	Laboratory Equipment		%	%
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
	Water Plant Composite Depreciation Rate *		%	%

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, 19____

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
304	Structures and Improvements	\$	\$	\$	\$
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains				
333	Services				
334	Meters and Meter Installations				
335	Hydrants				
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equip.				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equip.				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	Total Depreciable Water Plant In Service	\$	\$	\$	\$

* Specify nature of transaction.
Use () to denote reversal entries.

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (Cont'd)

[illegible]

UTILITY NAME: _____

SYSTEM NAME: _____

YEAR OF REPORT
DECEMBER 31, 19 _____

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
Total for year					

If water is purchased for resale, indicate the following:

Vendor _____

Point of delivery _____

If water is sold to other water utilities for redistribution, list names of such utilities below:

UTILITY NAME:

YEAR OF REPORT
DECEMBER 31, 19

UTILITY SYSTEM:

WATER TREATMENT PLANT INFORMATION

Type of treatment (reverse osmosis, etc.):

Methods used (sedimentation, chemical, aerated, etc.):

LIME TREATMENT

Unit rating (GPM): _____ Manufacturer: _____

FILTRATION

Type and area: ☐ Pressure \longrightarrow Square Feet:

MAINS

TYPE OF PIPE (Galvanized, Cast Iron, PVC, Etc.)	DIAMETER OF PIPE (in inches)	MAINS BEGINNING OF YEAR (in feet)			MAINS END OF YEAR (in feet)
			ADDITIONS	RETIREMENTS	
Total feet of mains					

SERVICES AND METERS

METERS IN SERVICE	METERS BEGINNING OF YEAR	ADDITIONS	RETIREMENTS	METERS END OF YEAR
5/8" - 3/4"				
1"				
2"				
3"				
4"				
6"				
8"				
Other (Specify): _____				
Total meters in service _____				
Total meters in stock _____				
Number of services in use _____				

UTILITY NAME: _____

SYSTEM NAME: _____

YEAR OF REPORT
DECEMBER 31, 19____

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	_____	_____	_____	_____
Types of Well Construction and Casing _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	_____	_____	_____	_____
Diameters of Wells _____	_____	_____	_____	_____
Pump - GPM _____	_____	_____	_____	_____
Motor - HP _____	_____	_____	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete or pneumatic) _____	_____	_____	_____	_____
Capacity of Tank _____	_____	_____	_____	_____
Ground or Elevated _____	_____	_____	_____	_____

HIGH SERVICE PUMPING

MOTORS (a)	(b)	(c)	(d)	(e)
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
PUMPS				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number Of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME: _____

UTILITY SYSTEM: _____

YEAR OF REPORT
DECEMBER 31, 19__

SOURCE OF SUPPLY

List for each source of supply:

Gals. per day of source	-----	-----	-----
Type of source	-----	-----	-----

WATER TREATMENT FACILITIES

List for each water treatment facility:

Type	-----	-----	-----
Make	-----	-----	-----
Gals. per day capacity	-----	-----	-----
Method of measurement	-----	-----	-----

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

1. Present ERC's * that system can efficiently serve. -----
2. Estimated annual increase in ERC's * . -----
3. List fire fighting facilities and capacities. -----

4. List percent of certificated area where service connections are installed (total for each county). -----
5. What is the current need for system upgrading and/or expansion? -----
6. What are plans for future system upgrading and/or expansion? -----

7. Have questions 6 and 7 been discussed with an engineer (if so, state name and address)? -----
8. Have questions 6 and 7 been discussed with appropriate state sanitary engineering office? -----

* ERC = (Total Gallons Sold / 365 days) / 350 Gallons Per Day

UTILITY NAME: _____

YEAR OF REPORT

DECEMBER 31, 19____

UTILITY SYSTEM: _____

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
5/8"	Displacement	1.0	-----	-----
3/4"	Displacement	1.5	-----	-----
1"	Displacement	2.5	-----	-----
1 1/2"	Displacement or Turbine	5.0	-----	-----
2"	Displacement, Compound or Turbine	8.0	-----	-----
3"	Displacement	15.0	-----	-----
3"	Compound	16.0	-----	-----
3"	Turbine	17.5	-----	-----
4"	Displacement or Compound	25.0	-----	-----
4"	Turbine	30.0	-----	-----
6"	Displacement or Compound	50.0	-----	-----
6"	Turbine	62.5	-----	-----
8"	Compound	80.0	-----	-----
8"	Turbine	90.0	-----	-----
10"	Compound	115.0	-----	-----
10"	Turbine	145.0	-----	-----
12"	Turbine	215.0	-----	-----
Total Water System Meter Equivalents -----				=====

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

(_____ / 365 days) / 350 gpd = _____
 (total gallons sold)

**SEWER
OPERATION
SECTION**

UTILITY NAME:

Hudson Bay Co.

YEAR OF REPORT
DECEMBER 31, 1992

SEWER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)
351	Organization	\$ 6246	\$	\$ 6246
352	Franchises			
353	Land and Land Rights	4338	50	4388
354	Structures and Improvements	2156		2156
360	Collection Sewers - Force	1004573	747019	1151592
361	Collection Sewers - Gravity	91		91
362	Special Collecting Structures			
363	Services to Customers			
364	Flow Measuring Devices	46178		46178
365	Flow Measuring Installations			
370	Receiving Wells	89326		89326
371	Pumping Equipment	20000		20000
380	Treatment and Disposal Equip.			
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant and Miscellaneous Equipment	5970		5970
390	Office Furniture and Equip.	9070	6513	15583
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equip.	7281	7075	8356
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment		7049	7049
398	Other Tangible Plant <i>PAVING</i>			
	Total Sewer Plant	\$ 1195229	\$ 155706	\$ 1350935

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

SEWER UTILITY PLANT MATRIX *N/A*

CURRENT YEAR (f)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 GENERAL PLANT (k)
\$ 6246	\$	\$XXXXXXXXXXXXX	\$XXXXXXXXXXXXX	\$XXXXXXXXXXXXX	\$XXXXXXXXXXXXX
4388	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
2156	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
1151592	XXXXXXXXXX XXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
91	XXXXXXXXXX XXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXX XXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
46128	XXXXXXXXXX XXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
89326	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
20008	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
5970	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
15583	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
8356	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
1049	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
\$ 1350935	\$	\$	\$	\$	\$

UTILITY NAME: HUDSON Bay Co

YEAR OF REPORT
DECEMBER 31, 1992

SEWER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 COLLECTION EXPENSES - MAINTENANCE (e)
	LABOR			
701	Salaries and Wages - Employees	\$ 54028	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders			
704	Employee Pensions and Benefits			
710	Purchased Sewage Treatment	118993	XXXXXXXXXXXXX	XXXXXXXXXXXXX
711	Sludge Removal Expense		XXXXXXXXXXXXX	XXXXXXXXXXXXX
715	Purchased Power	6800		XXXXXXXXXXXXX
716	Fuel for Power Purchased METER	841		XXXXXXXXXXXXX
718	Chemicals READINGS			
720	Materials and Supplies	10200		
731	Contractual Services - Eng.			
732	Contractual Services - Acct.	5207		
733	Contractual Services - Legal	3109		
734	Contractual Services - Management Fees	19200		
735	Contractual Services - Other	19585		
741	Rental of Building/Real Property	4572		
742	Rental of Equipment	1550		
750	Transportation Expenses	4943		
756	Insurance - Vehicle	4493		
757	Insurance - General Liability			
758	Insurance - Workman's Compensation			
759	Insurance - Other			
760	Advertising Expense		XXXXXXXXXXXXX	XXXXXXXXXXXXX
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		XXXXXXXXXXXXX	XXXXXXXXXXXXX
767	Regulatory Commission Expenses - Other	456	XXXXXXXXXXXXX	XXXXXXXXXXXXX
770	Bad Debt Expense		XXXXXXXXXXXXX	XXXXXXXXXXXXX
775	Miscellaneous Expenses	14603		
	Total Sewer Utility Expenses	\$ 268580	\$	\$

UTILITY NAME: HUDSON Bay Co

YEAR OF REPORT
DECEMBER 31, 1992

SEWER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	Operating Revenues:			
	Flat Rate Revenues:			
521.1	Residential Revenues	411	481	\$
521.2	Commercial Revenues	58	58	
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues <u>CONNECTION FEES</u>			65
	Total Flat Rate Revenues			\$ 65
	Measured Revenues:			
522.1	Residential Revenues			\$ 127189
522.2	Commercial Revenues			241538
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
	Total Measured Revenues			\$ 368727
523	Revenues From Public Authorities			\$
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Totals			\$ 368792
	Other Sewer Revenues:			
530	Guaranteed Revenue			\$
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Sewer Property			
535	Interdepartmental Rents			
536	Other Sewer Revenues			
	Total Other Sewer Revenues			\$ 0
	Total Sewer Operating Revenues			\$ 368792

UTILITY NAME:

Hudson Bay Co.YEAR OF REPORT
DECEMBER 31, 1992

BASIS FOR SEWER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
354	Structures and Improvements	27	%	3.7 %
360	Collection Sewers - Force	27/30	%	3.7/3.34 %
361	Collection Sewers - Gravity		%	%
362	Special Collecting Structures		%	%
363	Services to Customers		%	%
364	Flow Measuring Devices	5	%	20 %
365	Flow Measuring Installations		%	%
370	Receiving Wells	25	%	4 %
371	Pumping Equipment	18	%	5.55 %
380	Treatment and Disposal Equip.		%	%
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant and Miscellaneous Equipment	15	%	6.7 %
390	Office Furniture and Equip.	6	%	16.67 %
391	Transportation Equipment	6	%	16.67 %
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equip.		%	%
394	Laboratory Equipment		%	%
395	Power Operated Equipment	6/5	%	16.67/20 %
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant	30	%	3.34 %
	Sewer Plant Composite Depreciation Rate *		%	%

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME:

Hudson Bay Co.

YEAR OF REPORT
DECEMBER 31, 1992

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
354	Structures and Improvements	\$ 573	\$ 80	\$	\$
360	Collection Sewers - Force	744 562	40 651		
361	Collection Sewers - Gravity	12	2		
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices	15 279	92 351		
365	Flow Measuring Installations				
370	Receiving Wells	213 30	3573		
371	Pumping Equipment	2652	1110		
380	Treatment and Disposal Equip.				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment	2074	401		
390	Office Furniture and Equip.	4702	2533		
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equip.				
394	Laboratory Equipment				
395	Power Operated Equipment	1514	1611		
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
-	ORIG. COSTS	4330	625		
	Total Depreciable Sewer Plant In Service	\$ 197028	\$ 59821	\$	\$ 256849

* Specify nature of transaction.
Use () to denote reversal entries.

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (Cont'd)

PLANT RETIRED (g)	ASSOCIATED SALVAGE AND INSURANCE (h)	ASSOCIATED COST OF REMOVAL (i)	OTHER CHARGES (j)	TOTAL CHARGES (g-h+i+j) (k)	BALANCE AT END OF YEAR (c+f-k) (l)
\$	\$	\$	\$	\$	\$
			273	273	653
					184970
					17
			2644	2644	21820
			356	356	24547
			431	431	3331
					2475
					7235
					3125
					4955
\$	\$	\$	\$ 3674	\$ 36.74	\$ 253175

↓
Remove
Accum. DEPR
VIA VILLAS
SOLD.

S-5(b)

Revised

UTILITY NAME:

Hudson Bay Co.

YEAR OF REPORT
DECEMBER 31, 1992

UTILITY SYSTEM:

PUMPING EQUIPMENT

Lift station number	---	---	---	---	---	---
Make or type and nameplate data of pump	---	---	---	---	---	---
Year installed	---	---	---	---	---	---
Rated capacity	---	---	---	---	---	---
Size	① 10 HP	① 8 HP	④ 5 HP	② 3 HP	③ 2 HP	① 4 HP
Power:	---	---	---	---	---	---
Electric	---	---	---	---	---	---
Mechanical	---	---	---	---	---	---
Nameplate data of motor	---	---	---	---	---	---

Lift station number	---	---	---	---	---	---
Make or type and nameplate data of pump	---	---	---	---	---	---
Year installed	---	---	---	---	---	---
Rated capacity	---	---	---	---	---	---
Size	---	---	---	---	---	---
Power:	---	---	---	---	---	---
Electric	---	---	---	---	---	---
Mechanical	---	---	---	---	---	---
Nameplate data of motor	---	---	---	---	---	---

SERVICE CONNECTIONS

Size (inches)	4	6	---	---	---	---
Type (PVC, VCP, etc.)	PVC	PVC	---	---	---	---
Average length	25'	25'	---	---	---	---
Number of active service connections	232	6075	---	---	---	---
Beginning of year	5250	3050	---	---	---	---
Added during year	---	---	---	---	---	---
Retired during year	---	---	---	---	---	---
End of year	5250	3025	---	---	---	---
Give full particulars concerning inactive connections	---	---	---	---	---	---

UTILITY NAME: Hudson Bay Co
 UTILITY SYSTEM: _____

YEAR OF REPORT
 DECEMBER 31, 19 92

COLLECTING MAINS

COLLECTING MAINS:						
Size (inches)	8	8				
Type of main	PVC	VCP				
Length of main (nearest foot):						
Beginning of year	11146	18985				
Added during year						
Retired during year		9800				
End of year	11146	9885				
MANHOLES:						
Size	4'	4'				
Type	PRECAST	BRICK				
Number:						
Beginning of year	37	65				
Added during year						
Retired during year		39				
End of year	37	31				

FORCE MAINS

FORCE MAINS:						
Size (inches)	3	4	6	8		
Type of main	PVC	PVC	PVC	PVC		
Length of main (nearest foot):						
Beginning of year	830	8530	20700	3760		
Added during year						
Retired during year			190			
End of year	830	8530	20510	3760		

UTILITY NAME:

Hudson Bay Co.

YEAR OF REPORT
DECEMBER 31, 1992

SYSTEM NAME:

TREATMENT PLANT

N/A

Manufacturer			
Type			
"Steel" or "Concrete"			
Total Capacity			
Average Daily Flow			
Effluent Disposal			
Total Gallons of Sewage Treated			

MASTER LIFT STATION PUMPS

Manufacturer	1. B.S.				
Capacity	650 GALS/MIN				
Motor : Mfr.					
Horsepower	(2) 10 HP				
Power (Electric or Mechanical)	ELEC				

OTHER SEWER SYSTEM INFORMATION

N/A

- Maximum number of ERC's * which can be served.
- Estimated annual increase in ERC's *.
- List permit numbers required by Chapter 17-4, Rules of the Department of Environmental Regulation (DER) for systems in operation.
- State any plans and estimated completion dates for any enlargements of this system.
- If present systems do not meet the requirements of Chapter 17-4, Rules of the DER, submit the following:
 - Evaluation of the present plant or plants in regard to meeting the DER's rules.
 - Plans for funding and construction of the required upgrading.
 - Have these plans been coordinated with the DER?
 - Do they concur?
 - When will construction begin?
- In what percent of your certificated area have service connections been installed? %

* $ERC = (\text{Total Gallons Treated} / 365 \text{ days}) / 275 \text{ Gallons Per Day}$

Note: Total Gallons Treated includes both sewage treated and purchased sewage treatment

UTILITY NAME:

Hudson Bay Co.YEAR OF REPORT
DECEMBER 31, 19 92

UTILITY SYSTEM: _____

CALCULATION OF THE SEWER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE * (a)	TYPE OF METER * (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Sewer System Meter Equivalents				

CALCULATION OF THE SEWER SYSTEMS EQUIVALENT RESIDENTIAL CONNECTIONS

$$\left(\frac{\text{(total gallons treated)}}{365 \text{ days}} \right) / 275 \text{ gpd} = \underline{\hspace{2cm}}$$