



3013 (01-03-11)

ANNUAL REPORT

OF

Name: VILLAGE OF GRAFTON WATER AND WASTEWATER UTILITY

Principal Office: 1900 9TH AVENUE
P.O. BOX 144
GRAFTON, WI 53024

For the Year Ended: DECEMBER 31, 2010

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I THOMAS KRUEGER of
(Person responsible for accounts)

VILLAGE OF GRAFTON WATER AND WASTEWATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/31/2011
(Date)

UTILITY DIRECTOR
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

We have compiled the balance sheets of the Village of Grafton Water and Wastewater Utility, an enterprise fund of the Village of Grafton, as of December 31, 2010 and 2009, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2010 included in accompanying prescribed form. We have not audited or reviewed the accompanying financial statements referred to above and, accordingly, do not express an opinion or any assurance about whether the financial statements are in accordance with the form prescribed by the Public Service Commission of Wisconsin.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with requirements prescribed by the Public Service Commission of Wisconsin and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than the specified party.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF GRAFTON WATER AND WASTEWATER UTILITY

Utility Address: 1900 9TH AVENUE
P.O. BOX 144
GRAFTON, WI 53024

When was utility organized? 1/1/1932

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR THOMAS JAMES KRUEGER

Title: UTILITY DIRECTOR

Office Address:

1900 9TH AVENUE
P.O. BOX 144
GRAFTON, WI 53024-0144

Telephone: (262) 375 - 5330

Fax Number: (262) 375 - 6938

Email Address: tkrueger@village.grafton.wi.us

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

Name: WENDI UNGER, CPA

Title: PARTNER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

115 S 84TH STREET, SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5423

Fax Number: (414) 777 - 5555

Email Address: wendi.unger@bakertilly.com

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

Name: RONALD LAPEAN

Title: CHAIR - BOARD OF PUBLIC WORKS

Office Address:

19871 WASHINGTON STREET
P.O. BOX 125
GRAFTON, WI 53024

Telephone: (262) 375 - 5300

Fax Number: (262) 375 - 5304

Email Address: rlapean@village.grafton.wi.us

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

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

Name: WENDI UNGER, CPA

Title: PARTNER

Office Address: BAKER TILLY VIRCHOW KRAUSE, LLP

115 S 84TH STREET, SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5423

Fax Number: (414) 777 - 5555

Email Address: wendi.unger@bakertilly.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/31/2011

Period covered by most recent audit: JANUARY 1, 2010 THRU DECEMBER 31, 2010

Names and titles of utility management including manager or superintendent:

Name: MR THOMAS JAMES KRUEGER

Title: UTILITY DIRECTOR

Office Address:

1900 9TH AVENUE
P.O. BOX 144
GRAFTON, WI 53024-0144

Telephone: (262) 375 - 5330

Fax Number: (262) 375 - 6938

Email Address: tkrueger@village.grafton.wi.us

Name of utility commission/committee: GRAFTON BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:

MR EDWIN DIETRICH, JR
MR RONALD LAPEAN, CHAIR
MS SUSAN MEINECKE
MR PATRICK MURRAY
MR RICHARD RIECK

Is sewer service rendered by the utility? YES

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? YES

Date of Ordinance: 2/16/1959

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,617,021	1,495,025	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	803,826	797,893	2
Depreciation Expense (403)	255,646	255,968	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	223,789	234,394	5
Total Operating Expenses	1,283,261	1,288,255	
Net Operating Income	333,760	206,770	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	333,760	206,770	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	335	1,296	7
Income from Nonutility Operations (417)	4,772	22,500	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	12,619	41,454	10
Miscellaneous Nonoperating Income (421)	51,798	1,082,541	11
Total Other Income	69,524	1,147,791	
Total Income	403,284	1,354,561	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(56,765)	(56,765)	12
Other Income Deductions (426)	241,215	104,643	13
Total Miscellaneous Income Deductions	184,450	47,878	
Income Before Interest Charges	218,834	1,306,683	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,442	68,086	14
Amortization of Debt Discount and Expense (428)	765	1,825	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	26,901	96,123	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	51,108	166,034	
Net Income	167,726	1,140,649	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	27,952,449	26,811,800	20
Balance Transferred from Income (433)	167,726	1,140,649	21
Miscellaneous Credits to Surplus (434)	(14,752,626)	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	13,367,549	27,952,449	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,617,021	0	1,617,021	1
Total (Acct. 400):	1,617,021	0	1,617,021	
Operation and Maintenance Expense (401-402):				
Derived	803,826	0	803,826	2
Total (Acct. 401-402):	803,826	0	803,826	
Depreciation Expense (403):				
Derived	255,646	0	255,646	3
Total (Acct. 403):	255,646	0	255,646	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	223,789	0	223,789	5
Total (Acct. 408):	223,789	0	223,789	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	333,760	0	333,760	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	335	0	335	8
Total (Acct. 415-416):	335	0	335	
Income from Nonutility Operations (417):				
SALE OF FIXED ASSETS	4,772		4,772	9
Total (Acct. 417):	4,772	0	4,772	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	12,619		12,619	11
Total (Acct. 419):	12,619	0	12,619	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		51,798	51,798	12
NONE			0	13
Total (Acct. 421):	0	51,798	51,798	
TOTAL OTHER INCOME:	17,726	51,798	69,524	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(56,765)	0	(56,765)	14
NONE			0	15
Total (Acct. 425):	(56,765)	0	(56,765)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	137,293	137,293	16
CONTRIBUTION OF PLANT TO VILLAGE	99,950	0	99,950	17
INTEREST CHARGED ON ADVANCE	3,972		3,972	18
Total (Acct. 426):	103,922	137,293	241,215	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	47,157	137,293	184,450	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	23,442	0	23,442	19
Total (Acct. 427):	23,442	0	23,442	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DISCOUNTS, EXPENSES	765		765	20
Total (Acct. 428):	765	0	765	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	26,901	0	26,901	22
Total (Acct. 430):	26,901	0	26,901	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	51,108	0	51,108	
NET INCOME:	253,221	(85,495)	167,726	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	9,751,793	18,200,656	27,952,449	25
Total (Acct. 216):	9,751,793	18,200,656	27,952,449	
Balance Transferred from Income (433):				
Derived	253,221	(85,495)	167,726	26
Total (Acct. 433):	253,221	(85,495)	167,726	
Miscellaneous Credits to Surplus (434):				
TO REMOVE SURPLUS RELATED TO NONREGULATED SEWER	(3,139,392)	(11,613,234)	(14,752,626)	27
Total (Acct. 434):	(3,139,392)	(11,613,234)	(14,752,626)	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE	0		0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	6,865,622	6,501,927	13,367,549	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.

To remove surplus related to nonregulated sewer utility that had been previous reported within this report during previous years.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	335				335	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	335	0	0	0	335	

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	1,617,021	0	0	0	1,617,021	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	1,617,021	0	0	0	1,617,021	

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	259,088	0	259,088	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	259,088	0	259,088	

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	5.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	19,533,208	19,176,817	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,569,701	4,240,257	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	14,963,507	14,936,560	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	24,099,035	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	8,332,996	6
Net Nonutility Property	0	15,766,039	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	552,433	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	0	16,318,472	
CURRENT AND ACCRUED ASSETS			
Cash (131)	990,823	2,679,723	12
Special Deposits (134)	0	0	13
Working Funds (135)			14
Temporary Cash Investments (136)	1,761,463	949,789	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	319,429	261,005	17
Other Accounts Receivable (143)	5,229	405,059	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	25,240	109,970	20
Plant Materials and Operating Supplies (154)	754	754	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	5,640	13,763	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	3,108,578	4,420,063	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	15,407	41,605	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	15,407	41,605	
Total Assets and Other Debits	18,087,492	35,716,700	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,744,854	2,744,854	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	13,367,549	27,952,449	37
Total Proprietary Capital	16,112,403	30,697,303	
LONG-TERM DEBT			
Bonds (221)	545,300	1,495,000	38
Advances from Municipality (223)	559,149	2,369,376	39
Other Long-Term Debt (224)	12,740	41,428	40
Total Long-Term Debt	1,117,189	3,905,804	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	20,558	82,389	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	7,400	7,400	44
Taxes Accrued (236)	0	0	45
Interest Accrued (237)	4,732	81,327	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	81,231	130,944	48
Total Current and Accrued Liabilities	113,921	302,060	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	6,034	16,823	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	737,945	794,710	51
Total Deferred Credits	743,979	811,533	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	18,087,492	35,716,700	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	19,176,817	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	11,117,912	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,415,296	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)					8
Total Utility Plant	19,533,208	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,741,827	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,827,874	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	4,569,701	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	14,963,507	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,549,676				2,549,676	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	255,646				255,646	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	21,932				21,932	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	277,578	0	0	0	277,578	16
Debits during year						17
Book cost of plant retired	47,547				47,547	18
Cost of removal	0				0	19
Other debits (specify):						20
Correction of depreciation	37,880				37,880	21
					0	22
					0	23
					0	24
Total debits	85,427	0	0	0	85,427	25
Balance end of year (111.1)	2,741,827	0	0	0	2,741,827	26
Footnotes						27

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	1,690,581				1,690,581	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	137,293				137,293	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	137,293	0	0	0	137,293	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	1,827,874	0	0	0	1,827,874	26
Footnotes						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	23,932,443		23,932,443	0	1
CONSTRUCTION WORK IN PROGRESS	166,592		166,592	0	2
Total Nonutility Property (121)	24,099,035	0	24,099,035	0	
Less accum. prov. depr. & amort. (122)	8,332,996		8,332,996	0	3
Net Nonutility Property	15,766,039	0	15,766,039	0	

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

Net Nonutility Property (Accts. 121 & 122) (Page F-11)

General footnotes

During 2010, the Village of Grafton Water and Wastewater Utility for financial purposes are being tracked separately. In previous years, the Water and Wastewater activity was reported within one fund. For the current year PSC Report, all Wastewater activity previously reported has been removed.

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	754	754	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	754	754	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1997 ADVANCE FROM MUNICIPALITY	41	428	541	1
2002 PROMISSORY NOTES	195	428	2,577	2
2007 REVENUE BONDS	931	428	12,289	3
Total			15,407	
Unamortized premium on debt (251)				
2007 REVENUE BONDS	765	429	6,034	4
Total			6,034	

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	2,744,854	1
Changes during year (explain):		
NONE		2
Balance end of year	2,744,854	

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)	
2007 REVENUE BOND	06/01/2007	12/01/2026	4.12%	545,300	1
Total Bonds (Account 221):				545,300	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
2002 PROMISSORY NOTE	12/19/2002	12/01/2012	3.61%	154,776	1
2005 G.O. BONDS	09/01/2005	12/01/2024	4.03%	404,373	2
Total for Account 223				559,149	
Other Long-Term Debt (224)					
UNFUNDED PENSION LIABILITY LOAN	10/01/2003	03/15/2013	5.24%	12,740	3
Total for Account 224				12,740	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	223,789	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	223,789	
Taxes paid during year:		
County, state and local taxes	202,253	6
Social Security taxes	20,021	7
PSC Remainder Assessment	1,515	8
Other (explain):		
NONE		9
Total payments and other debits	223,789	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2007 REVENUE BONDS	5,289	22,043	25,417	1,915	1
Subtotal	5,289	22,043	25,417	1,915	
Advances from Municipality (223)					
2008 STATE TRUST FUND LOAN	60,946	0	60,946	0	2
2002 STATE TRUST FUND LOAN - PART 2 OF 2	480	0	480	0	3
2002 STATE TRUST FUND LOAN - PART 1 OF 2	9,396		9,396	0	4
2002 PROMISSORY NOTE	0	9,158	8,228	930	5
2005 G.O. BONDS	2,008	17,743	18,393	1,358	6
2004 STATE TRUST FUND LOAN - PART 2 OF 2	1,667		1,667	0	7
Subtotal	74,497	26,901	99,110	2,288	
Other Long-Term Debt (224)					
UNFUNDED PENSION LIABILITY LOAN	1,541	1,399	2,411	529	8
Subtotal	1,541	1,399	2,411	529	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	81,327	50,343	126,938	4,732	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	319,429	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	319,429	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
OTHER	5,229	14
Total (Acct. 143):	5,229	
Receivables from Municipality (145):		
DUE FROM OTHER FUNDS	25,240	15
Total (Acct. 145):	25,240	
Prepayments (165):		
PREPAID EXPENSES	5,640	16
Total (Acct. 165):	5,640	

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)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	737,945	23
NONE		24
Total (Acct. 253):	737,945	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Acct 145 (Receivable from Municipality) total is representative of service charges placed on the tax roll.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	10,939,383	0	0	0	10,939,383	1
Materials and Supplies	754	0	0	0	754	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,645,751	0	0	0	2,645,751	4
Customer Advances for Construction					0	5
Regulatory Liability	766,327	0	0	0	766,327	6
NONE					0	7
Average Net Rate Base	7,528,059	0	0	0	7,528,059	
Net Operating Income	333,760	0	0	0	333,760	8
Net Operating Income as a percent of						
Average Net Rate Base	4.43%	N/A	N/A	N/A	4.43%	

**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	794,710	0	0	0	794,710	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	56,765	0	0	0	56,765	3
Other (specify):						
NONE					0	4
Balance End of Year	737,945	0	0	0	737,945	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

Village of Grafton Water and Wastewater Utility removed non-regulated sewer activity from the PSC report.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,500,282	1,373,364	1
Total Sales of Water	1,500,282	1,373,364	
Other Operating Revenues			
Forfeited Discounts (470)	7,636	9,500	2
Rents from Water Property (472)	84,967	82,699	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	24,136	29,462	5
Total Other Operating Revenues	116,739	121,661	
Total Operating Revenues	1,617,021	1,495,025	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	10,506	0	6
Pumping Expenses (620-633)	185,660	163,712	7
Water Treatment Expenses (640-652)	44,778	49,431	8
Transmission and Distribution Expenses (660-678)	233,506	246,688	9
Customer Accounts Expenses (901-906)	40,126	46,924	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	289,250	291,138	12
Total Operation and Maintenance Expenses	803,826	797,893	
Other Operating Expenses			
Depreciation Expense (403)	255,646	255,968	13
Amortization Expense (404-407)		0	14
Taxes (408)	223,789	234,394	15
Total Other Operating Expenses	479,435	490,362	
Total Operating Expenses	1,283,261	1,288,255	
NET OPERATING INCOME	333,760	206,770	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Report average no. of individually-metered accounts (meters). The amount reported should be the average meter count. E.g., if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in Average No. of Meters column.

Particulars (a)	Average No. of Meters (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	4,364	221,219	843,582	5
Commercial (461.2)	271	52,101	192,864	6
Industrial (461.3)	65	49,420	74,683	7
Public Authority (461.4)	25	5,390	20,558	8
Total Metered Sales to General Customers (461)	4,725	328,130	1,131,687	
Private Fire Protection Service (462)	86		34,866	9
Public Fire Protection Service (463)	1		328,368	10
Other Water Sales (465)	10	990	5,361	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	4,822	329,120	1,500,282	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	328,368	3
NONE		4
Total Public Fire Protection Service (463)	328,368	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	7,636	6
Other (specify):		
Total Forfeited Discounts (470)	7,636	
Rents from Water Property (472):		
ANTENNA LEASES	84,967	7
Total Rents from Water Property (472)	84,967	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS REVENUE	13,013	9
Return on net investment in meters charged to sewer department	11,123	10
Other (specify):		
Total Other Water Revenues (474)	24,136	

OTHER OPERATING REVENUES (WATER)

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Acct #474 description - "Done"

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	10,217	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)	289	0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	10,506	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		82,529	15
Fuel or Power Purchased for Pumping (623)	86,258	29,075	16
Pumping Labor and Expenses (624)	40,079	0	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	2,993	18,550	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)	13,468	9,298	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	42,862	24,260	24
Total Pumping Expenses	185,660	163,712	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	27,780	25,879	26
Operation Labor and Expenses (642)	12,673	19,430	27
Miscellaneous Expenses (643)	2,496	549	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)	1,150	0	31
Maintenance of Water Treatment Equipment (652)	679	3,573	32
Total Water Treatment Expenses	44,778	49,431	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)	403	12,064	34
Transmission and Distribution Lines Expenses (662)	42,526	24,174	35
Meter Expenses (663)	6,634	0	36
Customer Installations Expenses (664)	19,150	0	37
Miscellaneous Expenses (665)	72,650	36,691	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	1,906	0	42
Maintenance of Transmission and Distribution Mains (673)	31,524	88,780	43
Maintenance of Services (675)	50,193	67,924	44
Maintenance of Meters (676)	4,138	8,077	45
Maintenance of Hydrants (677)	4,382	8,978	46
Maintenance of Miscellaneous Plant (678)		0	47
Total Transmission and Distribution Expenses	233,506	246,688	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	4,885	5,357	49
Customer Records and Collection Expenses (903)	29,646	41,567	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)	5,595	0	52
Customer Service and Information Expenses (906)		0	53
Total Customer Accounts Expenses	40,126	46,924	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	92,001	119,127	55
Office Supplies and Expenses (921)	7,886	6,563	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	46,521	48,190	58
Property Insurance (924)	6,637	10,500	59
Injuries and Damages (925)	7,054	9,307	60
Employee Pensions and Benefits (926)	97,086	63,707	61
Regulatory Commission Expenses (928)		2,634	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	14,295	12,275	64
Rents (931)		0	65
Maintenance of General Plant (932)	17,770	18,835	66
Total Administrative and General Expenses	289,250	291,138	
Total Operation and Maintenance Expenses	803,826	797,893	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 633 - Increase is due to two painting projects at Well #3 and Well #5 that took place during 2010 that did not exist in the prior year.

Account 664 - Increase is due to an additional employee time classified to this area in the current year due to needs.

Account 926 - Increase is due to all benefits being recorded in this account in the current year. In the prior year, the benefits were broken out to the various accounts based on where salaries were reported.

Account 661 - Decrease is due to classification difference between current year and prior year. The Utility implemented a new accounting structure based on the switch from a "C" to an "AB" in the current year. Which resulted in an internal review of how expenditures have been classified.

Account 665 - increase was due to a leak detection survey performed during 2010. In addition, the Utility reclassified expense previously reported in account 651.

Account 673 - Decrease was due to less water main breaks in the current year. There were 5 in 2010 vs. 11 in 2009.

Account 903 - Decrease is due to classification difference between current year and prior year. The Utility implemented a new accounting structure based on the switch from a "C" to an "AB" in the current year. Which resulted in an internal review of how expenditures have been classified.

Account 675 - increase is due to internal repairs made in a cost savings effort rather than contracting outside services.

Account 920 - Decrease is due to classification difference between current year and prior year. The Utility implemented a new accounting structure based on the switch from a "C" to an "AB" in the current year. Which resulted in an internal review of how expenditures have been classified.

Account 662 - Increase was due to an additional employee classified to this group in the current year based on need.

Account 601 - Increase is due to classification difference between current year and prior year. The Utility implemented a new accounting structure based on the switch from a "C" to an "AB" in the current year. Which resulted in an internal review of how expenditures have been classified.

Account 622 - Decrease is due to classification difference between current year and prior year. The Utility implemented a new accounting structure based on the switch from a "C" to an "AB" in the current year. Which resulted in an internal review of how expenditures have been classified.

Account 623 - Increase is due to classification difference between current year and prior year. The Utility implemented a new accounting structure based on the switch from a "C" to an "AB" in the current year. Which resulted in an internal review of how expenditures have been classified.

Account 624 - Increase is due to classification difference between current year and prior year. The Utility implemented a new accounting structure based on the switch from a "C" to an "AB" in the current year. Which resulted in an internal review of how expenditures have been classified.

Account 626 - Decrease is due to classification difference between current year and prior year. The Utility implemented a new accounting structure based on the switch from a "C" to an "AB" in the current year. Which resulted in an internal review of how expenditures have been classified.

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		210,000	216,300	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,747	6,042	2
Net property tax equivalent		202,253	210,258	
Social Security		20,021	17,993	3
PSC Remainder Assessment		1,515	1,170	4
Other (specify): CORRECTION OF PRIOR YEAR ACCRUED TAXES		0	4,973	5
Total tax expense		223,789	234,394	

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			Ozaukee				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.169770				2
County tax rate	mills		1.742900				3
Local tax rate	mills		6.441269				4
School tax rate	mills		10.754640				5
Voc. school tax rate	mills		1.919680				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		21.028259				9
Less: state credit	mills		1.583180				10
Net tax rate	mills		19.445079				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.441269				12
Combined School Tax Rate	mills		12.674320				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		19.115589				15
Total Tax Rate	mills		21.028259				16
Ratio of Local and School Tax to Total	dec.		0.909043				17
Total tax net of state credit	mills		19.445079				18
Net Local and School Tax Rate	mills		17.676411				19
Utility Plant, Jan. 1	\$	19,176,817	19,176,817				20
Materials & Supplies	\$	754	754				21
Subtotal	\$	19,177,571	19,177,571				22
Less: Plant Outside Limits	\$	1,089,212	1,089,212				23
Taxable Assets	\$	18,088,359	18,088,359				24
Assessment Ratio	dec.		0.999613				25
Assessed Value	\$	18,081,359	18,081,359				26
Net Local & School Rate	mills		17.676411				27
Tax Equiv. Computed for Current Year	\$	319,614	319,614				28
Tax Equivalent per 1994 PSC Report	\$	147,252					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$	210,000					30
Tax equiv. for current year (see note 6)	\$	210,000					31
Footnotes							32

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	28,994				28,994	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)	204,821				204,821	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	233,815	0	0	0	233,815	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	554,873				554,873	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	485,344	36,300	8,242		513,402	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	1,040,217	36,300	8,242	0	1,068,275	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	230,513				230,513	18
Sand or Other Media Filtration Equipment (332)	480,932				480,932	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	711,445	0	0	0	711,445	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	13,539				13,539	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	276,035				276,035	24
Transmission and Distribution Mains (343)	5,309,421	143,780	7,717		5,445,484	25
Services (345)	1,079,315	35,079	1,898		1,112,496	26
Meters (346)	774,483	50,518	4,464		820,537	27
Hydrants (348)	693,085	13,722	288		706,519	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	8,145,878	243,099	14,367	0	8,374,610	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	169,734	66,413			236,147	31
Office Furniture and Equipment (391)	33,104				33,104	32
Computer Equipment (391.1)	139,922			93,471	233,393	33
Transportation Equipment (392)	79,089	12,229	9,938		81,380	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	11,205				11,205	36
Laboratory Equipment (395)	23,231				23,231	37
Power Operated Equipment (396)	18,225	46,563			64,788	38
Communication Equipment (397)	30,056				30,056	39
SCADA Equipment (397.1)	93,471			(93,471)	0	40
Miscellaneous Equipment (398)	31,463		15,000		16,463	41
Total General Plant	629,500	125,205	24,938	0	729,767	
Total utility plant in service directly assignable	10,760,855	404,604	47,547	0	11,117,912	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	10,760,855	404,604	47,547	0	11,117,912	

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

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

The Utility fixed asset records internally did not match the PSC report. These amounts were corrected in current year report.

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	2,542				2,542	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	2,542	0	0	0	2,542	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	384,825				384,825	24
Transmission and Distribution Mains (343)	6,028,740				6,028,740	25
Services (345)	1,077,739				1,077,739	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	921,450				921,450	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	8,412,754	0	0	0	8,412,754	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	8,415,296	0	0	0	8,415,296	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	8,415,296	0	0	0	8,415,296	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	57,772	2.90%	5,940	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	57,772		5,940	
PUMPING PLANT				
Structures and Improvements (321)	123,593	3.20%	17,756	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	190,692	4.40%	21,932	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	314,285		39,688	
WATER TREATMENT PLANT				
Structures and Improvements (331)	88,460	3.20%	7,376	12
Sand or Other Media Filtration Equipment (332)	184,558	6.00%	28,856	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	273,018		36,232	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	49,522	1.90%	5,245	17
Transmission and Distribution Mains (343)	772,213	1.30%	69,907	18
Services (345)	208,400	2.90%	31,781	19
Meters (346)	354,429	5.50%	21,932	20
Hydrants (348)	99,225	2.20%	15,396	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,483,789		144,261	
GENERAL PLANT				
Structures and Improvements (390)	36,639	2.90%	5,885	23
Office Furniture and Equipment (391)	18,516	5.80%	1,920	24
Computer Equipment (391.1)	139,922	26.70%	0	25
Transportation Equipment (392)	67,391	13.30%	10,671	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	6,267	5.80%	650	28
Laboratory Equipment (395)	12,993	5.80%	1,347	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					63,712	4
316					0	5
317					0	6
	0	0	0	0	63,712	
321					141,349	7
323					0	8
325	8,242			0	204,382	9
326					0	10
328					0	11
	8,242	0	0	0	345,731	
331					95,836	12
332					213,414	13
333					0	14
334					0	15
	0	0	0	0	309,250	
341					0	16
342					54,767	17
343	7,717				834,403	18
345	1,898				238,283	19
346	4,464			(15,908)	355,989	20
348	288				114,333	21
349					0	22
	14,367	0	0	(15,908)	1,597,775	
390					42,524	23
391					20,436	24
391.1				93,471	233,393	25
392	9,938				68,124	26
393					0	27
394					6,917	28
395					14,340	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	4,797	7.50%	3,113	30
Communication Equipment (397)	23,221	15.00%	4,508	31
SCADA Equipment (397.1)	93,471	9.00%		32
Miscellaneous Equipment (398)	17,595	5.80%	1,390	33
Total General Plant	420,812		29,484	
Total accum. prov. directly assignable	2,549,676		255,605	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	2,549,676		255,605	

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					7,910	30
397					27,729	31
397.1				(93,471)	0	32
398	15,000				3,985	33
	24,938	0	0	0	425,358	
	47,547	0	0	(15,908)	2,741,826	
					0	34
	47,547	0	0	(15,908)	2,741,826	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

The Utility fixed asset records internally did not match the PSC report. These were amounts corrected in the current year report.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	1,082	3.20%	81	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	1,082		81	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	125,539	1.90%	7,312	17
Transmission and Distribution Mains (343)	940,011	1.30%	78,374	18
Services (345)	389,737	2.90%	31,254	19
Meters (346)	0	0.00%		20
Hydrants (348)	234,212	2.20%	20,272	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,689,499		137,212	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					1,163	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	1,163	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					132,851	17
343					1,018,385	18
345					420,991	19
346					0	20
348					254,484	21
349					0	22
	0	0	0	0	1,826,711	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	1,690,581		137,293	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	1,690,581		137,293	

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					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	1,827,874	
					0	34
	0	0	0	0	1,827,874	

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			33,756	33,756	1
February			29,446	29,446	2
March			32,318	32,318	3
April			31,493	31,493	4
May			39,194	39,194	5
June			34,407	34,407	6
July			39,492	39,492	7
August			40,457	40,457	8
September			37,653	37,653	9
October			35,900	35,900	10
November			30,854	30,854	11
December			32,730	32,730	12
Total annual pumpage	0	0	417,700	417,700	

WATER AUDIT AND OTHER STATISTICS

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

WATER AUDIT STATISTICS		1
Source of Water Supply Statistics - Total Annual Pumpage (000's):	417,700	2
Less: Gallons (000's) used in the treatment process:		3
Subtotal: Gallons (000's) entering distribution system:	417,700	4
Less: Gallons (000's) sold (Revenue Water):	329,120	5
Gallons (000's) entering distribution system but not sold (Non-Revenue Water):	88,580	6
Authorized System Uses:		7
Gallons (000's) used to flush mains:	11,461	8
Gallons (000's) used for fire protection:		9
Gallons (000's) used to prevent freezing of distribution system:		10
Gallons (000's) used for other system uses:	1,708	11
Subtotal Authorized System Uses:	13,169	12
Water Losses (Real and Apparent):		13
Gallons (000's) lost due to main leaks or breaks:	1,440	14
Gallons (000's) lost due to service leaks or breaks:	1,310	15
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	540	16
Gallons (000's) for unauthorized usage such as vandalism and theft:		17
Gallons (000's) unknown/not accounted for:	72,121	18
Subtotal Water Losses:	75,411	19
Percentage of water entering distribution system sold:	79%	20
Percentage of Real and Apparent Losses:	18%	21
If water losses exceed 15%, indicate causes:		22
High water losses are assumed to be due to water main and water service leaks that are not visible and disappear through cracks and fissures in predominate bedrock		23
		24
If water losses exceed 15%, identify actions taken to reduce water loss:		25
The Utility's plan is to repeat annual leak detection surveys with purpose to reduce and maintain an acceptable level of unaccounted water.		26
		27

WATER AUDIT AND OTHER STATISTICS (cont.)

OTHER STATISTICS		28
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,050	29
Date of maximum: 09/23/2010		30
Cause of maximum: End of summer shrub and landscape watering		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	675	33
Date of minimum: 03/31/2010		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	707,471	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	5	40
Number of service breaks repaired this year:	13	41
Population served (estimate the number of individuals within service area):		42
Inside municipality?	11,480	43
Outside municipality?	150	44

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #7 - 1473 FALLS ROAD	7	567	15	1,157,760	Yes	1
WELL #1 - 915 NORTH STREET	Abandoned 9/00	0	0	0	No	2
WELL #2 - 906 FALLS STREET	2	518	12	478,080	Yes	3
WELL #3 - 1980 CHEYENNE CT.	3	555	12	1,077,120	Yes	4
WELL #4 - 438 9TH AVENUE	4	496	19	396,000	Yes	* 5
WELL #5 - 1501 1ST AVENUE	5	578	19	839,520	Yes	6
WELL #6 - 215 OAK STREET	6	578	19	1,342,080	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	WELL #2	WELL #3	WELL #4	1
Location	906 FALLS STREET	1980 CHEYENNE CT	438 9TH AVENUE	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	AMERICAN	GOULDS	LAYNE	5
Year Installed	1997	2008	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	332	749	550	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	GENERAL ELECTRIC	U.S. MOTOR	9
Year Installed	1972	2008	2004	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	75	65	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4 BOOSTER	WELL #5	WELL #5 BOOSTER	15
Location	438 9TH AVENUE	1501 1ST AVENUE	1501 1ST AVENUE	16
Purpose	B	P	B	17
Destination	D	T	D	18
Pump Manufacturer	LAYNE	GOULDS	GOULDS	19
Year Installed	1991	2005	2005	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	667	583	633	22
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	GENERAL ELECTRIC	23
Year Installed	1991	2002	2005	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	50	30	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	WELL #6	WELL #7	ZONE TRANSFER STATION	1
Location	215 OAK STREET	1473 FALLS ROAD	915 NORTH STREET	2
Purpose	P	P	P B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	GOULDS	AURORA PUMP	5
Year Installed	2000	2006	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	932	804	1,000	8
Pump Motor or Standby Engine Mfr	US MOTOR	GENERAL ELECTRIC	US MOTOR	9 10
Year Installed	2003	2006	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	20	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23 24
Year Installed				25
Type				26
Horsepower				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	TOWER #1	TOWER #2	TOWER #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1960	1968	1999	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	140	112	120	6
Total capacity in gallons (actual)	200,000	300,000	300,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)				10
Points of application (wellhouse, central facilities, booster station, other)				11
Filters, type (gravity, pressure, other, none)				12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				13
Is a corrosion control chemical used (yes, no)?				14
Is water fluoridated (yes, no)?				15
Footnotes				16

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	WELL #4 RESERVOIR	WELL #5 RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1991	1991	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	6
Total capacity in gallons (actual)	23,000	23,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8058	0.8058	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	1,027				1,027	1
M	D	6.000	92,669		2,004		90,665	2
P	D	6.000	6,342	116			6,458	3
M	D	8.000	49,635		342		49,293	4
P	D	8.000	114,982	2,141			117,123	5
M	D	10.000	8,160				8,160	6
P	D	10.000	5,040				5,040	7
M	T	12.000	5,258				5,258	8
P	T	12.000	56,784				56,784	9
M	T	16.000	2,037				2,037	10
P	T	16.000	335				335	11
Total Within Municipality			342,269	2,257	2,346	0	342,180	
P	D	8.000	10,918				10,918	12
P	T	12.000	6,571				6,571	13
Total Outside of Municipality			17,489	0	0	0	17,489	
Total Utility			359,758	2,257	2,346	0	359,669	

WATER MAINS

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions were financed by utility.

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	825		31		794		1
M	1.000	1,643				1,643		2
P	1.000	93				93		3
P	1.250	473	31			504	95	4
M	1.250	76				76		5
P	1.500	82				82	5	6
M	1.500	65				65		7
P	2.000	71				71		8
M	2.000	35				35		9
M	3.000	1				1		10
M	4.000	21				21		11
P	6.000	51				51		12
M	6.000	6				6		13
P	8.000	3				3		14
M	8.000	3				3		15
P	10.000	4				4		16
Total Utility		3,452	31	31	0	3,452	100	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,573		19	(3)	4551	293	1
1.000	104	20	12	(1)	111	27	2
1.250	14		2	1	13	0	3
1.500	73	10	5	2	80	30	4
2.000	60	10	1	(1)	68	14	5
3.000	16	1	1	1	17	13	6
4.000	5				5	5	7
6.000	2				2	2	8
Total:	4,847	41	40	(1)	4847	384	

1) Indicate your residential meter replacement schedule:

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

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

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

METERS (cont.)

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

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter- Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,376	121	19	2	10	23	4551	1
1.000	8	64	19	8	2	10	111	2
1.250	0	13	0	0	0	0	13	3
1.500	0	48	13	3	7	9	80	4
2.000	0	42	13	5	2	6	68	5
3.000	0	5	2	7	0	3	17	6
4.000	0	3	2	0	0	0	5	7
6.000	0	0	1	1	0	0	2	8
Total:	4,384	296	69	26	21	51	4847	

METERS

Meters (Page W-23)

Explain all reported adjustments.

Error in meter additions in previous years, that was corrected during the current year.

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

The Utility is in the process of replacing these meters.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

METERS (cont.)

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HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	10				10	1
Within Municipality	685	2	1		686	2
Total Fire Hydrants	695	2	1	0	696	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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:	1,551
Number of distribution system valves end of year:	1,801
Number of distribution valves operated during year:	664

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-25)

General footnotes

The Utility contracts for its valve-turning program and was able to exercise only about 37% of its January 1, 2010 valves for the total dollars that were budgeted for this purpose.

LIST OF ALL STATION AND WHOLESALE METERS

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

Purpose (a)	Size (in.) of Meter (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	6	Well 7 - 1473 Falls Road	Magnetic	10/5/2010	1
Station Meter	6	Well 2 - 906 Falls St	Magnetic	10/5/2010	2
Station Meter	8	Well 3 - 1980 Chene CT	Magnetic	10/5/2010	3
Station Meter	8	Well 6 - 215 Oak St	Magnetic	10/5/2010	4
Station Meter	8	Well 4 - 438 9th Ave	Magnetic	10/5/2010	5
Station Meter	8	Well 5 - 1501 1st Ave	Magnetic	10/5/2010	6

WATER CUSTOMERS SERVED

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

Location (a)	Customers End of Year (b)
Ozaukee County	
Villages	
GRAFTON	4,713
Total Villages:	4,713
Total Ozaukee County:	4,713
Total Company:	4,713