



3015 (02-05-09)

ANNUAL REPORT

OF

Name: VILLAGE OF CAZENOVIA WATER UTILITY

Principal Office: 108 BLUFF ST
CAZENOVIA, WI 53924

For the Year Ended: DECEMBER 31, 2009

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 ROBIN LANDSINGER of
(Person responsible for accounts)

VILLAGE OF CAZENOVIA WATER 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) 03/30/2010
(Date)

CHARGE OF BILLINGS
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

(Vig & Associates, LLC)

To the Village Board
Village of Cazenovia
Cazenovia, Wisconsin

We have compiled the balance sheet of the Cazenovia Municipal Water Utility, an enterprise fund of the Village of Cazenovia, Wisconsin, as of December 31, 2009, and the related statements of income and retained earnings for the year then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
March 30, 2010

SSARS No. 1 provides that each page of financial statements compiled by the accountant should include a reference such as, "See Accountant's Compilation Report". The current version of WECSARS does not allow for the placement of this reference at the bottom of each page. The above report should be considered for all of the following pages of this prescribed form

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF CAZENOVIA WATER UTILITY**Utility Address:** 108 BLUFF ST
CAZENOVIA, WI 53924**When was utility organized?** 1/1/1952**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: ROBIN LANDSINGER**Title:** CHARGE OF BILLINGS**Office Address:**108 BLUFF STREET
CAZENOVIA, WI 53924**Telephone:** (608) 983 - 2634**Fax Number:****Email Address:** arland@mwt.net

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

Name: JOHN E VIG**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES, LLC1315 BAD AXE COURT
P.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**Email Address:** ithompson@mwt.net

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

Name: JAMES DREA**Title:** PRESIDENT**Office Address:**226 E MAIN ST
CAZENOVIA, WI 53924**Telephone:** (608) 983 - 2291**Fax Number:****Email Address:** ARLAND@mwt.net

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: JOHN E VIG**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES, LLC1315 BAD AXE COURT
P.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**Email Address:** jackv@vigassociates.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit: DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: JOHN CARROLL

Title: MANAGER

Office Address:

305 CHURCH ST
CAZENOVIA, WI 53924

Telephone: (608) 983 - 2719

Fax Number:

Email Address: ARLAND@mwt.net

Name of utility commission/committee: VILLAGE BOARD OF TRUSTEES

Names of members of utility commission/committee:

- MR DENNIS ADELMAN, BOARD MEMBER
- MR MICHAEL ADELMAN, BOARD MEMBER
- MR STEVE BAUER, BOARD MEMBER
- MR JAMES FERGUSON, BOARD MEMBER
- MR JASON GREENWOOD, BOARD MEMBER
- MR TIM HANKO, BOARD MEMBER

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? NO

Date of Ordinance:

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

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

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:

IDENTIFICATION AND OWNERSHIP

Identification and Ownership (Page iv)

General footnotes

THE ACTUAL AUDIT REPORT DATE WILL BE DIFFERENT FROM THAT REPORTED HERE AS SAS 103 REQUIRES AN AUDITOR TO DATE THE AUDIT REPORT WHEN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE DATE OF THE REPORT IS ANTICIPATED TO BE IN MAY 2010.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	39,036	31,634	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	20,732	51,094	2
Depreciation Expense (403)	14,512	7,527	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	12,007	11,105	5
Total Operating Expenses	47,251	69,726	
Net Operating Income	(8,215)	(38,092)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(8,215)	(38,092)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	853	0	10
Miscellaneous Nonoperating Income (421)	330,464	0	11
Total Other Income	331,317	0	
Total Income	323,102	(38,092)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(832)	0	12
Other Income Deductions (426)	7,849	0	13
Total Miscellaneous Income Deductions	7,017	0	
Income Before Interest Charges	316,085	(38,092)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	957	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	1	1	17
Other Interest Expense (431)	7,881	1	18
Interest Charged to Construction--Cr. (432)	8,756	0	19
Total Interest Charges	83	2	
Net Income	316,002	(38,094)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	176,322	206,477	20
Balance Transferred from Income (433)	316,002	(38,094)	21
Miscellaneous Credits to Surplus (434)	25,061	7,939	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)	517,385	176,322	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	39,036	0	39,036	1
Total (Acct. 400):	39,036	0	39,036	
Operation and Maintenance Expense (401-402):				
Derived	20,732	0	20,732	2
Total (Acct. 401-402):	20,732	0	20,732	
Depreciation Expense (403):				
Derived	14,512	0	14,512	3
Total (Acct. 403):	14,512	0	14,512	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	12,007	0	12,007	5
Total (Acct. 408):	12,007	0	12,007	
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:	(8,215)	0	(8,215)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
NONE	853		853	11
Total (Acct. 419):	853	0	853	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		330,048	330,048	12
MISCELLANEOUS TRUE-UP OF REVENUE	416		416	13
Total (Acct. 421):	416	330,048	330,464	
TOTAL OTHER INCOME:	1,269	330,048	331,317	

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 Miscellaneous Nonoperating Income, Account 421.

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	(832)	0	(832)	14
NONE			0	15
Total (Acct. 425):	(832)	0	(832)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	7,849	7,849	16
NONE			0	17
Total (Acct. 426):	0	7,849	7,849	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(832)	7,849	7,017	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	957	0	957	18
Total (Acct. 427):	957	0	957	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	1	0	1	21
Total (Acct. 430):	1	0	1	
Other Interest Expense (431):				
Derived	7,881	0	7,881	22
Total (Acct. 431):	7,881	0	7,881	
Interest Charged to Construction--Cr. (432):				
INTEREST CAPITALIZED ON WATER WELL PROJECT	8,756		8,756	23
Total (Acct. 432):	8,756	0	8,756	
TOTAL INTEREST CHARGES:	83	0	83	
NET INCOME:	(6,197)	322,199	316,002	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	141,526	34,796	176,322	24
Total (Acct. 216):	141,526	34,796	176,322	
Balance Transferred from Income (433):				
Derived	(6,197)	322,199	316,002	25
Total (Acct. 433):	(6,197)	322,199	316,002	
Miscellaneous Credits to Surplus (434):				
CORRECTIONS OF BEGINNING BALANCE	15,766	0	15,766	26
TAXES	9,295		9,295	27
Total (Acct. 434):	25,061	0	25,061	

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 Miscellaneous Nonoperating Income, Account 421.

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	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):	160,390	356,995	517,385	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

General footnotes

VILLAGE OF IRONTON CONTRACTS OUT TO HAVE THE VILLAGE OF CAZENOVIA'S WATER SUPERINTENDENT MAINTAIN THEIR WATER SYSTEM.

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$2,000, please explain fully.

THE PROPERTY TAX EQUIVALENT IS FORGIVEN BY THE MUNICIPALITY.

THE VILLAGE HAS NOT BEEN AUDITED IN THE PAST CERTAIN CORRECTIONS WERE NEEDED TO BE MADE TO BEGINNING BALANCES.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	39,036	0	0	0	39,036	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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	39,036	0	0	0	39,036	

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	1.0	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)	1,029,014	424,531	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	154,660	132,066	2
Net Utility Plant	874,354	292,465	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	27,956	531,574	10
Special Deposits (134)	378,167	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	10,149	8,722	15
Other Accounts Receivable (143)	7,424	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	5,835	0	18
Plant Materials and Operating Supplies (154)	7,100	6,150	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	436,631	546,446	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,310,985	838,911	

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)	16,025	16,025	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	517,385	176,322	35
Total Proprietary Capital	533,410	192,347	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	69,495	69,495	37
Other long-Term Debt (224)	353,798	0	38
Total Long-Term Debt	423,293	69,495	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	279,321	560,000	39
Accounts Payable (232)	55,023	4,721	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	8,838	0	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	343,182	564,721	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	1,125	1,125	48
Other Deferred Credits (253)	9,975	11,223	49
Total Deferred Credits	11,100	12,348	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,310,985	838,911	

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	424,531	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)	657,455	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	371,559	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
Construction Work in Progress (107)	0				7
Total Utility Plant	1,029,014	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)	131,795	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	22,865	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	154,660	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	874,354	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)	117,050				117,050	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,512				14,512	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	233				233	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	14,745	0	0	0	14,745	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					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 (111.1)	131,795	0	0	0	131,795	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)	15,016				15,016	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	7,849				7,849	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	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	7,849	0	0	0	7,849	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					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)	22,865	0	0	0	22,865	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	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
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)	7,100	6,150	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	7,100	6,150	

**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)				
0				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	16,025	1
Changes during year (explain):		2
Balance end of year	16,025	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	1
None					1
Total Bonds (Account 221):				<u><u>0</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
ADVANCE	03/31/1994	03/31/2004	5.00%	69,495	1
Total for Account 223				69,495	
Other Long-Term Debt (224)					
LOAN FROM STATE BANK OF CAZENOVIA	12/18/2009	12/18/2010	3.50%	25,000	2
SAFE DRINKING WATER LOAN	12/23/2009	05/01/2029	1.60%	328,798	3
Total for Account 224				353,798	
Notes Payable (231)					
CONSTRUCTION LOAN	08/22/2009	02/22/2010	3.75%	279,321	* 4
Total for Account 231				279,321	

TAXES ACCRUED (ACCT. 236)

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

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCES FROM MUNICIPALITY	0	1	1	0	2
Subtotal	0	1	1	0	
Other long-Term Debt (224)					
SAFE DRINKING WATER LOAN		82	0	82	3
LOAN FROM STATE BANK OF CAZENOVIA	0	875	0	875	4
Subtotal	0	957	0	957	
Notes Payable (231)					
CONSTRUCTION LOAN	0	7,881	0	7,881	5
Subtotal	0	7,881	0	7,881	
Total	0	8,839	1	8,838	

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):		
SPECIAL FUNDS HELD AT THE DEPT OF ADMINISTRATION	378,167	* 6
Total (Acct. 134):	378,167	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,149	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	10,149	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
V. OF IRONTON BILLING FOR WATER SUPERINTENDENT'S SERVICES	7,424	14
Total (Acct. 143):	7,424	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND - PUBLIC FIRE PROTECTION	5,255	15
DUE FROM SEWER FUND FOR WATER / SEWER METER ALLOCATION	580	16
Total (Acct. 145):	5,835	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	9,975	24
NONE		25
Total (Acct. 253):	9,975	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

General footnotes

THE WATER UTILITY AT 12/31/09 HAD \$378,167 OF UNSPENT LOAN AND GRANT PROCEEDS AT THE WISCONSIN DEPARTMENT OF ADMINISTRATION. THESE FUNDS ARE EXPECTED TO BE ADVANCED IN 2010.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE.

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)	510,977	0	0	0	510,977	1
Materials and Supplies	6,625	0	0	0	6,625	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	124,422	0	0	0	124,422	4
Customer Advances for Construction					0	5
Regulatory Liability	10,391	0	0	0	10,391	6
NONE					0	7
Average Net Rate Base	382,789	0	0	0	382,789	
Net Operating Income	(8,215)	0	0	0	(8,215)	8
Net Operating Income as a percent of						
Average Net Rate Base	-2.15%	N/A	N/A	N/A	-2.15%	

**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	10,807	0	0	0	10,807	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	832	0	0	0	832	3
Other (specify):						
NONE					0	4
Balance End of Year	9,975	0	0	0	9,975	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (Page F-25)

General footnotes

Two years of amortization was recorded due to amortization was not recorded in the prior year.

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

EXPENDITURES BETWEEN 2008 AND 2009 ACQUIRED LAND FOR THE CONSTRUCTION OF THE NEW WELL.

2. Leaseholder changes.

NONE.

3. Extensions of service.

NONE.

4. Estimated changes in revenues due to rate changes.

THE VILLAGE OF CAZENOVIA WATER UTILITY FILED AN APPLICATION TO INCREASE RATES ON DECEMBER 1, 2009. THE PSC ACKNOWLEDGED RECEIPT OF THE APPLICATION AND ASSIGNED IT PSC DOCKET 990-WR-101.

5. Obligations incurred or assumed, excluding commercial paper.

ON DECEMBER 23, 2009 THE VILLAGE APPROVED BORROWING THROUGH THE SAFE DRINKING WATER LOAN PROGRAM UP TO \$328,798. AS OF DECEMBER 31, 2009 THE CITY HAD DRAWN \$50,666 AND DRAWN ANOTHER \$211,905.65 ON JANUARY 13, 2010. WITH AMOUNT REMAINING WITH THE DOA OF \$66,266.35. THE LOAN IS PAYABLE SEMI-ANNUALLY THROUGH MAY 1, 2029. AT AN INTEREST RATE OF 1.601%

THE VILLAGE ALSO INCURRED A REVENUE ANTICIPATION BORROWING OF \$25,000 ON DECEMBER 18, 2009 TO FINANCE THE WATER WELL PROJECT. THE BORROWING IS DUE IN ONE PAYMENT BY DECEMBER 18, 2010 AT AN INTEREST RATE OF 3.5%.

6. Formal proceedings with the Public Service Commission.

THE VILLAGE OF CAZENOVIA WATER UTILITY FILED AN APPLICATION TO INCREASE RATES ON DECEMBER 1, 2009. THE PSC ACKNOWLEDGED RECEIPT OF THE APPLICATION AND ASSIGNED IT PSC DOCKET 990-WR-101.

THE VILLAGE ALSO RECEIVED AUTHORIZATION FROM THE PSC TO CONSTRUCT WELL #3. THE PSC AUTHORIZATION DOCKET NUMBER IS 990-CW-100.

7. Any additional matters.

IN ADDITION TO THE LOANS RECEIVED FROM SAFE DRINKING WATER LOAN PROGRAM THE VILLAGE ALSO RECEIVED GRANTS IN THE AMOUNT OF \$330,048 TO CONSTRUCT WELL #3.

DUE TO BANKRUPTCIES AND PRIOR YEAR FLOOD THE VILLAGE HAD OVER 20 RESIDENTS ABANDON THEIR HOMES.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	38,789	31,610	1
Total Sales of Water	38,789	31,610	
Other Operating Revenues			
Forfeited Discounts (470)	0	24	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	247	0	5
Total Other Operating Revenues	247	24	
Total Operating Revenues	39,036	31,634	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	15,865	33,175	6
General Operating Expenses (680-691)	4,867	17,919	7
Total Operation and Maintenance Expenses	20,732	51,094	
Other Operating Expenses			
Depreciation Expense (403)	14,512	7,527	8
Amortization Expense (404-407)		0	9
Taxes (408)	12,007	11,105	10
Total Other Operating Expenses	26,519	18,632	
Total Operating Expenses	47,251	69,726	
NET OPERATING INCOME	(8,215)	(38,092)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
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)	109	4,300	19,325	5
Commercial (461.2)	13	716	2,774	6
Industrial (461.3)				7
Public Authority (461.4)	3	23	110	8
Total Metered Sales to General Customers (461)	125	5,039	22,209	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		16,580	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	126	5,039	38,789	

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)	1
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)	16,580	3
NONE		4
Total Public Fire Protection Service (463)	16,580	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges		6
Other (specify):		
Total Forfeited Discounts (470)	0	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	247	10
Other (specify):		
Total Other Water Revenues (474)	247	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	6,578	5,617	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	2,329	3,260	3
Chemicals (630)	3,350	5,515	* 4
Supplies and Expenses (640)	0	1,728	5
Repairs of Water Plant (650)	3,608	17,055	* 6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	15,865	33,175	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	1,521	1,500	8
Office Supplies and Expenses (681)	377	387	9
Outside Services Employed (682)	840	16,032	* 10
Insurance Expense (684)		0	11
Employees Pensions and Benefits (686)		0	12
Regulatory Commission Expenses (688)	2,000	0	* 13
Miscellaneous General Expenses (689)	129	0	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	4,867	17,919	
Total Operation and Maintenance Expenses	20,732	51,094	

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 30%, but not less \$2,000, please explain.

CHEMICALS (630): DECREASE REPRESENTS A DECREASE IN THE AMOUNT OF CHEMICALS NEEDED IN THE WATER TREATMENT PROCESS.

REPAIRS OF WATER PLANT (650): DECREASE RELATED TO 2008 REPAIRS TO SUPPLY AND DISTRIBUTION SYSTEM THAT WERE NOT REPEATED IN 2009.

OUTSIDE SERVICES EMPLOYED (682): PRIOR YEAR HAD SIGNIFICANT EXPENSES FOR GRANT WRITING, LOAN APPLICATIONS, WATER SYSTEM ANALYSIS STUDY.

REGULATORY COMMISSION EXPENSE (688): EXPENSE OF REGULATORY RATE CASE FILING.

If Employee Pensions and Benefits (686) is zero, yet salary expense accounts exceed \$15,000, please explain.

THE VILLAGE OF CAZENOVIA DOES NOT PROVIDE PENSION OR BENEFITS TO THEIR EMPLOYEES.

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		9,295	7,939	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		100	0	2
Net property tax equivalent		9,195	7,939	
Social Security		2,786	3,141	3
PSC Remainder Assessment		26	25	4
Other (specify): NONE			0	5
Total tax expense		12,007	11,105	

TAXES (ACCT. 408 - WATER)

Taxes (Acct. 408 - Water) (Page W-06)

General footnotes

THE VILLAGE FORGIVES THE PROPERTY TAX EQUIVALENT.

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			Richland				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.019510				3
County tax rate	mills		7.121000				4
Local tax rate	mills		7.500000				5
School tax rate	mills		13.200000				6
Voc. school tax rate	mills		2.448000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.288510				10
Less: state credit	mills		1.950000				11
Net tax rate	mills		28.338510				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		7.500000				14
Combined School Tax Rate	mills		15.648000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.148000				17
Total Tax Rate	mills		30.288510				18
Ratio of Local and School Tax to Total	dec.		0.764250				19
Total tax net of state credit	mills		28.338510				20
Net Local and School Tax Rate	mills		21.657712				21
Utility Plant, Jan. 1	\$	424,531	424,531				22
Materials & Supplies	\$	6,150	6,150				23
Subtotal	\$	430,681	430,681				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	430,681	430,681				26
Assessment Ratio	dec.		0.996515				27
Assessed Value	\$	429,180	429,180				28
Net Local & School Rate	mills		21.657712				29
Tax Equiv. Computed for Current Year	\$	9,295	9,295				30
Tax Equivalent per 1994 PSC Report	\$	6,562					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	9,295					34
Footnotes							35

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. 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)	35,011	15,655			50,666	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)	27,742	103,726			131,468	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	62,753	119,381	0	0	182,134	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	199	153,140			153,339	12
Other Power Production Equipment (323)	10,445	8,227			18,672	13
Electric Pumping Equipment (325)	21,610	10,708			32,318	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	32,254	172,075	0	0	204,329	
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)	3,577				3,577	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	3,577	0	0	0	3,577	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1				1	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	12,309				12,309	24
Transmission and Distribution Mains (343)	213,864				213,864	25
Services (345)	9,215				9,215	26
Meters (346)	9,185				9,185	27
Hydrants (348)	17,395	1,500			18,895	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 \$10,000. 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)	22				22	29
Total Transmission and Distribution Plant	261,991	1,500	0	0	263,491	
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)	3,924				3,924	41
Total General Plant	3,924	0	0	0	3,924	
Total utility plant in service directly assignable	364,499	292,956	0	0	657,455	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	364,499	292,956	0	0	657,455	

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 Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

ACCOUNTS 310, 314, 321, & 325 ADDITIONS REFLECT THE COMPLETED WATER WELL CONSTRUCTION PROJECT.

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 \$10,000. 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	118,214			118,214	* 8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	118,214	0	0	118,214	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0	172,040			172,040	* 12
Other Power Production Equipment (323)	0	9,243			9,243	13
Electric Pumping Equipment (325)	0	12,030			12,030	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	193,313	0	0	193,313	
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)	0				0	24
Transmission and Distribution Mains (343)	52,380				52,380	25
Services (345)	2,517				2,517	26
Meters (346)	75				75	27
Hydrants (348)	5,060				5,060	28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. 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	60,032	0	0	0	60,032	
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	60,032	311,527	0	0	371,559	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	60,032	311,527	0	0	371,559	

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

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain.

We purchased land and built a new wellhouse and drilled a new well this year financed by a grant from DNR - ARRA Stimulus Funds.

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			468	468	1
February			444	444	2
March			504	504	3
April			487	487	4
May			572	572	5
June			563	563	6
July			616	616	7
August			499	499	8
September			872	872	9
October			475	475	10
November			481	481	11
December			467	467	12
Total annual pumpage	0	0	6,448	6,448	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	6,448	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	6,448	3
Less: Gallons (000's) sold:	5,039	4
Gallons (000's) entering distribution system but not sold:	1,409	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	63	7
Gallons (000's) used for fire protection:	29	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	300	10
Subtotal Estimated Usage:	392	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:	5	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	1,012	17
Subtotal of Estimated Losses:	1,017	18
Percentage of water entering distribution system sold:	78%	19
Percentage of unaccounted for water:	16%	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	219	22
Date of maximum: 09/24/2009		23
Cause of maximum: Resoveir cleaning		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	25
Date of minimum: 09/25/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	16,963	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	0	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	300	35
Outside municipality?		36

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)	
BLUFF STREET	3	509	18	15,000	Yes	1
EASTSIDE HWY #58	1	305	6	12,000	Yes	2
WESTSIDE HWY 58	2	320	6	13,500	Yes	3

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)	1
Identification	NO.1	NO 2	NO. 3	1
Location	EASTSIDE HWY 58	WESTSIDE HWY 58	BLUFF STREET	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	US ELECTRIC	BLANK	GOULDS	5
Year Installed	1997	1981	2009	6
Type	SUBMERSIBLE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	250	200	250	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	KOHLER	9
Year Installed	1997	1981	2009	10
Type	ELECTRIC	OTHER	ELECTRIC	11
Horsepower	20	15	20	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
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
Year Installed				24
Type				25
Horsepower				26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1952		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	159		6
Total capacity in gallons (actual)	88,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

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)		
P	D	0.000	0				0	1
M	D	3.000	1,439				1,439	2
M	D	6.000	3,069				3,069	3
P	D	6.000	1,400				1,400	4
M	S	8.000	1,295				1,295	5
P	D	8.000	6,265				6,265	6
P	D	10.000	550				550	7
Total Within Municipality			14,018	0	0	0	14,018	
P	D	6.000	7,200				7,200	8
Total Outside of Municipality			7,200	0	0	0	7,200	
Total Utility			21,218	0	0	0	21,218	

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	159				159	0
Total Utility		159	0	0	0	159	0

1

WATER SERVICES

Water Services (Page W-20)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All services are in use

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)		
0.625	154	0	0		154	154	*	1
0.750	2				2	0	*	2
Total:	156	0	0	0	156	154		

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	154	0	0	0	0	0	154	*	1
0.750	2	0	0	0	0	0	2	*	2
Total:	156	0	0	0	0	0	156		

METERS

Meters (Page W-21)

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

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	29				29	1
Within Municipality	0				0	2
Total Fire Hydrants	29	0	0	0	29	
Flushing Hydrants						
	2	1			3	3
Total Flushing Hydrants	2	1	0	0	3	

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:	32
Number of distribution system valves end of year:	66
Number of distribution valves operated during year:	66