



3015 (02-05-09)

ANNUAL REPORT

OF

Name: CAMBRIDGE MUNICIPAL WATER UTILITY

Principal Office: 200 SPRING STREET
P.O. BOX 99
CAMBRIDGE, WI 53523

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CAMBRIDGE MUNICIPAL WATER UTILITY

Utility Address: 200 SPRING STREET
P.O. BOX 99
CAMBRIDGE, WI 53523

When was utility organized? 1/1/1902

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: NORMA DEHAVEN

Title: VILLAGE CLERK/TREASURER/ADMINISTRATOR

Office Address:

200 SPRING STREET
P.O. BOX 99
CAMBRIDGE, WI 53523

Telephone: (608) 423 - 3712

Fax Number: (608) 423 - 3916

Email Address: normad@ci.cambridge.wi.us

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

Name: JAMES FRECHETTE

Title: VILLAGE AUDITOR

Office Address: JAMES R FRECHETTE, CPA
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995

Fax Number: (262) 594 - 3995

Email Address: jrfcpa@wi.rr.com

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

Name: STEVE STRUSS

Title: VILLAGE TRUSTEE

Office Address:

200 SPRING STREET
CAMBRIDGE, WI 53523

Telephone: (608) 423 - 4957

Fax Number:

Email Address:

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

YES

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

Name: JAMES R FRECHETTE

Title: VILLAGE AUDITOR

Office Address: JAMES R FRECHETTE, CPA
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995

Fax Number: (262) 594 - 3995

Email Address: jrfcpa@wi.rr.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2009

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2009

Names and titles of utility management including manager or superintendent:

Name: DAN DUDLEY

Title: UTILITY SUPERINTENDENT

Office Address:

200 SPRING STREET
P.O. BOX 99
CAMBRIDGE, WI 53523

Telephone: (608) 423 - 3712

Fax Number: (608) 423 - 3916 EXT

Email Address: dandudley@netwurx.net

Name of utility commission/committee: Water and Sewer Utility Committee

Names of members of utility commission/committee:

TED KUMBIER, UTILITY COMMITTEE
JEFFREY MILSAP, UTILITY COMMITTEE
STEVE STRUSS, UTILITY COMMITTEE

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:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	376,113	373,047	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	195,356	187,084	2
Depreciation Expense (403)	64,228	63,724	3
Amortization Expense (404-407)	0	10,000	4
Taxes (408)	74,278	70,782	5
Total Operating Expenses	333,862	331,590	
Net Operating Income	42,251	41,457	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	42,251	41,457	
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)	12,000	12,000	9
Interest and Dividend Income (419)	1,814	12,213	10
Miscellaneous Nonoperating Income (421)	11,000	1,900	11
Total Other Income	24,814	26,113	
Total Income	67,065	67,570	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,277)	(3,277)	12
Other Income Deductions (426)	15,489	15,461	13
Total Miscellaneous Income Deductions	12,212	12,184	
Income Before Interest Charges	54,853	55,386	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	35,594	36,035	14
Amortization of Debt Discount and Expense (428)	186	189	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	10,402	11,715	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	46,182	47,939	
Net Income	8,671	7,447	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,650,250	1,642,803	20
Balance Transferred from Income (433)	8,671	7,447	21
Miscellaneous Credits to Surplus (434)	0	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)	1,658,921	1,650,250	

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	376,113	0	376,113	1
Total (Acct. 400):	376,113	0	376,113	
Operation and Maintenance Expense (401-402):				
Derived	195,356	0	195,356	2
Total (Acct. 401-402):	195,356	0	195,356	
Depreciation Expense (403):				
Derived	64,228	0	64,228	3
Total (Acct. 403):	64,228	0	64,228	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	74,278	0	74,278	5
Total (Acct. 408):	74,278	0	74,278	
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:	42,251	0	42,251	
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):				
WATER TOWER RENT	12,000		12,000	10
Total (Acct. 418):	12,000	0	12,000	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	1,814		1,814	11
Total (Acct. 419):	1,814	0	1,814	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
WELL #2 GRANT - ARRA FUNDS		11,000	11,000	13
Total (Acct. 421):	0	11,000	11,000	
TOTAL OTHER INCOME:	13,814	11,000	24,814	

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	(3,277)	0	(3,277)	14
NONE			0	15
Total (Acct. 425):	(3,277)	0	(3,277)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	15,489	15,489	16
NONE			0	17
Total (Acct. 426):	0	15,489	15,489	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,277)	15,489	12,212	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	35,594	0	35,594	18
Total (Acct. 427):	35,594	0	35,594	
Amortization of Debt Discount and Expense (428):				
2002 MORTGAGE REVENUE BONDS	186		186	19
Total (Acct. 428):	186	0	186	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	10,402	0	10,402	21
Total (Acct. 430):	10,402	0	10,402	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	46,182	0	46,182	
NET INCOME:	13,160	(4,489)	8,671	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	889,070	761,180	1,650,250	24
Total (Acct. 216):	889,070	761,180	1,650,250	
Balance Transferred from Income (433):				
Derived	13,160	(4,489)	8,671	25
Total (Acct. 433):	13,160	(4,489)	8,671	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as 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	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	902,230	756,691	1,658,921	

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	376,113	0	0	0	376,113	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	376,113	0	0	0	376,113	

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	0.8	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)	4,065,010	3,909,468	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	721,515	637,095	2
Net Utility Plant	3,343,495	3,272,373	
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)	37,952	28,590	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	11,000	0	9
Total Other Property and Investments	48,952	28,590	
CURRENT AND ACCRUED ASSETS			
Cash (131)	3,557	219,923	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	216,192	184,238	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	28,592	28,123	15
Other Accounts Receivable (143)	1,000	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	3,821	3,930	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	253,162	436,214	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,806	3,992	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	3,806	3,992	
Total Assets and Other Debits	3,649,415	3,741,169	

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)	866,406	866,406	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,658,921	1,650,250	35
Total Proprietary Capital	2,525,327	2,516,656	
LONG-TERM DEBT			
Bonds (221)	763,043	772,869	36
Advances from Municipality (223)	190,000	220,000	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	953,043	992,869	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	49,565	20,590	40
Payables to Municipality (233)	0	88,296	41
Customer Deposits (235)			42
Taxes Accrued (236)	71,247	68,275	43
Interest Accrued (237)	3,666	3,814	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	692	1,517	46
Total Current and Accrued Liabilities	125,170	182,492	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	45,875	49,152	49
Total Deferred Credits	45,875	49,152	
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	3,649,415	3,741,169	

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	3,909,468	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)	3,001,357	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	910,517	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)	153,136				7
Total Utility Plant	4,065,010	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)	556,689	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	164,826	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	721,515	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	3,343,495	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)	487,758				487,758	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	64,228				64,228	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,253				5,253	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	69,481	0	0	0	69,481	16
Debits during year						17
Book cost of plant retired	550				550	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	550	0	0	0	550	25
Balance end of year (111.1)	556,689	0	0	0	556,689	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)	149,337				149,337	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	15,489				15,489	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	15,489	0	0	0	15,489	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)	164,826	0	0	0	164,826	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
	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	3,821	3,930	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	3,821	3,930	

**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)				
2002 MORTGAGE REVENUE BONDS	186	428	3,806	1
Total			3,806	
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	866,406	1
Changes during year (explain):		
Balance end of year	866,406	2

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)	
2002 MORTGAGE REVENUE BONDS	12/18/2002	12/01/2042	4.63%	763,043	1
Total Bonds (Account 221):				763,043	

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 G.O. NOTE	12/15/2002	12/01/2012	4.63%	30,000	1
2002 G.O. REFUNDING BONDS	12/15/2002	12/01/2020	4.85%	160,000	2
Total for Account 223				190,000	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 224				0	
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	68,275	1
Accruals:		
Charged water department expense	74,278	2
Charged electric department expense		3
Charged sewer department expense	1,732	4
Other (explain):		
NONE		5
Total Accruals and other credits	76,010	
Taxes paid during year:		
County, state and local taxes	68,275	6
Social Security taxes	4,449	7
PSC Remainder Assessment	314	8
Other (explain):		
NONE		9
Total payments and other debits	73,038	
Balance end of year	71,247	

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)					
2002 MORTGAGE REVENUE BONDS	2,938	35,594	35,631	2,901	1
Subtotal	2,938	35,594	35,631	2,901	
Advances from Municipality (223)					
2002 G.O. NOTE	154	1,812	1,850	116	2
2002 GENERAL OBLIGATION BONDS	722	8,590	8,663	649	3
Subtotal	876	10,402	10,513	765	
Other long-Term Debt (224)					
ALLIANT ENERGY LOAN	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
	0			0	5
Subtotal	0	0	0	0	
Total	3,814	45,996	46,144	3,666	

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):		
BOND RESERVE FUND	34,162	3
SPECIAL REDEMPTION FUND	3,790	4
Total (Acct. 125):	37,952	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
INVESTMENTS FOR WELL #2 PROJECT - GRANT FUNDS	11,000	6
Total (Acct. 128):	11,000	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	28,592	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	28,592	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
WATER TOWER RENT FOR DECEMBER	1,000	15
Total (Acct. 143):	1,000	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

	Particulars (a)	Balance End of Year (b)
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		45,875
NONE		25
Total (Acct. 253):		45,875

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)	3,000,154	0	0	0	3,000,154	1
Materials and Supplies	3,875	0	0	0	3,875	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	522,223	0	0	0	522,223	4
Customer Advances for Construction					0	5
Regulatory Liability	47,513	0	0	0	47,513	6
NONE					0	7
Average Net Rate Base	2,434,293	0	0	0	2,434,293	
Net Operating Income	42,251	0	0	0	42,251	8
Net Operating Income as a percent of						
Average Net Rate Base	1.74%	N/A	N/A	N/A	1.74%	

**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	49,152	0	0	0	49,152	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,277	0	0	0	3,277	3
Other (specify):					0	4
Balance End of Year	45,875	0	0	0	45,875	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

THE UTILITY IS IN PROCESS OF UPDATING WELL #2 PLANT. THE PROJECT IS TO BE FUNDED BY A SFAE DRINKING WATER LOAN, ARRA FUNDS, AND UTILITY FUNDS ON HAND. A TOTAL OF \$11,000 OF ARRA FUNDS WAS RECEIVED AT YEAR END. NO SFAE DRINKING WATER LOAN DRAWS WERE MADE IN 2009.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The utility increased rates in 2010 effective 4-1-2010. The estimated increase in revenues is \$39,727. Rate Case 920-WR-102.

The utility also increase rates by a simplified rate increase effective 11/2/2009. Rate Order 920-WR-103.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

The utility increased rates in 2010 effective 4-1-2010. The estimated increase in revenues is \$39,727. Rate Case 920-WR-102.

7. Any additional matters.

ACCOUNTANTS COMPILATION REPORT

I HAVE COMPILED THE VARIOUS SCHEDULES INCLUDED IN THE 2009 MUNICIPAL UTILITY ANNUAL REPORT OF THE CAMBRIDGE MUNICIPAL WATER UTILITY AS OF DECEMBER 31, 2009 AND 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.

MY COMPILATION WAS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION OF WISCONSIN INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. I HAVE NOT AUDITED OR REVIEWED THE VARIOUS SCHEDULES INCLUDED IN THE 2009 MUNICIPAL UTILITY ANNUAL REPORT AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON THEM.

THE SCHEDULES INCLUDED IN THE 2009 MUNICIPAL UTILITY ANNUAL REPORT ARE PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION OF WISCONSIN, WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THE SCHEDULES INCLUDED IN THE 2009 MUNICIPAL UTILITY ANNUAL REPORT ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

JAMES R FRECHETTE, CPA

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	371,569	368,217	1
Total Sales of Water	371,569	368,217	
Other Operating Revenues			
Forfeited Discounts (470)	1,391	1,818	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	3,153	3,012	5
Total Other Operating Revenues	4,544	4,830	
Total Operating Revenues	376,113	373,047	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	130,969	119,085	6
General Operating Expenses (680-691)	64,387	67,999	7
Total Operation and Maintenance Expenses	195,356	187,084	
Other Operating Expenses			
Depreciation Expense (403)	64,228	63,724	8
Amortization Expense (404-407)		10,000	9
Taxes (408)	74,278	70,782	10
Total Other Operating Expenses	138,506	144,506	
Total Operating Expenses	333,862	331,590	
NET OPERATING INCOME	42,251	41,457	

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)	542	22,731	152,612	5
Commercial (461.2)	94	5,157	30,668	6
Industrial (461.3)	5	7,608	23,738	7
Public Authority (461.4)	11	9,294	35,974	8
Total Metered Sales to General Customers (461)	652	44,790	242,992	
Private Fire Protection Service (462)	8		4,068	9
Public Fire Protection Service (463)	1		124,509	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	661	44,790	371,569	

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)	124,509	3
NONE		4
Total Public Fire Protection Service (463)	124,509	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,391	6
Other (specify):		
Total Forfeited Discounts (470)	1,391	
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	3,153	10
Other (specify):		
Total Other Water Revenues (474)	3,153	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$2,000, 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.

DONE

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)	44,123	35,560	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	20,145	18,691	3
Chemicals (630)	25,619	24,769	4
Supplies and Expenses (640)	9,199	8,587	5
Repairs of Water Plant (650)	29,357	28,205	6
Transportation Expenses (660)	2,526	3,273	7
Total Plant Operation and Maintenance Expenses	130,969	119,085	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	15,387	11,720	8
Office Supplies and Expenses (681)	7,223	4,039	9
Outside Services Employed (682)	12,352	18,369	10
Insurance Expense (684)	4,060	8,016	11
Employees Pensions and Benefits (686)	23,911	24,289	12
Regulatory Commission Expenses (688)	312	782	13
Miscellaneous General Expenses (689)	1,142	784	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
Total General Operating Expenses	64,387	67,999	
Total Operation and Maintenance Expenses	195,356	187,084	

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 than \$2,000, please explain.

A/C 680 ADMINISTRATIVE AND GENERAL SALARIES

The amount increased in 2009 as the utility office personnel worked more hours in 2009 than 2008.

A/C 681 OFFICE SUPPLIES AND EXPENSES

The utility spent more in 2009 than 2008, due partially to added computer expenses.

A/C 682 OUTSIDE SERVICES EMPLOYED

The utility spent less on general engineering expenses in 2009 than 2008.

A/C 684 INSURANCE EXPENSE

The village adjusted the way it bills various funds for insurance and the water utility was charged less than 2008.

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		71,247	68,275	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,732	1,371	2
Net property tax equivalent		69,515	66,904	
Social Security		4,449	3,550	3
PSC Remainder Assessment		314	328	4
Other (specify): NONE			0	5
Total tax expense		74,278	70,782	

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			Dane	Jefferson			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.183617	0.195743			3
County tax rate	mills		2.751900	4.381666			4
Local tax rate	mills		6.849586	6.450551			5
School tax rate	mills		13.197134	14.068746			6
Voc. school tax rate	mills		1.420659	1.514488			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		24.402896	26.611194			10
Less: state credit	mills		1.951964	2.255824			11
Net tax rate	mills		22.450932	24.355370			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.849586	6.450551			14
Combined School Tax Rate	mills		14.617793	15.583234			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		21.467379	22.033785			17
Total Tax Rate	mills		24.402896	26.611194			18
Ratio of Local and School Tax to Total	dec.		0.879706	0.827989			19
Total tax net of state credit	mills		22.450932	24.355370			20
Net Local and School Tax Rate	mills		19.750224	20.165987			21
Utility Plant, Jan. 1	\$	3,909,468	3,665,540	243,928			22
Materials & Supplies	\$	3,930	3,930	0			23
Subtotal	\$	3,913,398	3,669,470	243,928			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	3,913,398	3,669,470	243,928			26
Assessment Ratio	dec.		0.924241	0.866981			27
Assessed Value	\$	3,602,956	3,391,475	211,481			28
Net Local & School Rate	mills		19.750224	20.165987			29
Tax Equiv. Computed for Current Year	\$	71,247	66,982	4,265			30
Tax Equivalent per 1994 PSC Report	\$	27,404					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	71,247					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)	15,033				15,033	4
Structures and Improvements (311)	19,793				19,793	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	96,066				96,066	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	130,892	0	0	0	130,892	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	34,297				34,297	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,749				2,749	16
Total Pumping Plant	37,046	0	0	0	37,046	
WATER TREATMENT PLANT						
Land and Land Rights (330)	6,941				6,941	17
Structures and Improvements (331)	105,253				105,253	18
Sand or Other Media Filtration Equipment (332)	81,046				81,046	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	193,240	0	0	0	193,240	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	312				312	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	534,898				534,898	24
Transmission and Distribution Mains (343)	1,393,527				1,393,527	25
Services (345)	366,187				366,187	26
Meters (346)	189,768	2,956	550		192,174	27
Hydrants (348)	110,355				110,355	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)	30				30	29
Total Transmission and Distribution Plant	2,595,077	2,956	550	0	2,597,483	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	2,668				2,668	32
Computer Equipment (391.1)	11,928				11,928	33
Transportation Equipment (392)	21,153				21,153	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)	6,947				6,947	41
Total General Plant	42,696	0	0	0	42,696	
Total utility plant in service directly assignable	2,998,951	2,956	550	0	3,001,357	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,998,951	2,956	550	0	3,001,357	

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				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)	0				0	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	0	0	0	0	0	
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)	191,107				191,107	24
Transmission and Distribution Mains (343)	538,004				538,004	25
Services (345)	124,703				124,703	26
Meters (346)	0				0	27
Hydrants (348)	56,703				56,703	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	910,517	0	0	0	910,517	
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	910,517	0	0	0	910,517	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	910,517	0	0	0	910,517	

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			4,732	4,732	1
February			4,516	4,516	2
March			4,475	4,475	3
April			4,951	4,951	4
May			5,698	5,698	5
June			5,933	5,933	6
July			5,696	5,696	7
August			5,321	5,321	8
September			5,409	5,409	9
October			5,204	5,204	10
November			5,165	5,165	11
December			6,016	6,016	12
Total annual pumpage	0	0	63,116	63,116	

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):	63,116	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	63,116	3
Less: Gallons (000's) sold:	44,790	4
Gallons (000's) entering distribution system but not sold:	18,326	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	3,800	7
Gallons (000's) used for fire protection:	600	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	4,400	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	0	13
Gallons (000's) lost due to service leaks or breaks:	1,200	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:	12,726	17
Subtotal of Estimated Losses:	13,926	18
Percentage of water entering distribution system sold:	71%	19
Percentage of unaccounted for water:	20%	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.)	271	22
Date of maximum: 02/09/2009		23
Cause of maximum: BARN FIRE		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	117	25
Date of minimum: 10/30/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	136,007	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:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,283	35
Outside municipality?	100	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)	
SKOGEN ROAD	Well #3	377	18	576,000	Yes	1
WEST MADISON STREET	Well #2	350	10	432,000	Yes	2

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 #3	WELL#2		1
Location	WELL #3	WELL#2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	US MOTORS	US MOTORS		5
Year Installed	2000	2000		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	400	300		8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS		9
Year Installed	2000	2000		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	40	40		12
Footnotes				13
				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
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	#3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2001		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	119		6
Total capacity in gallons (actual)	400,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	OTHER		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4300		13
Is a corrosion control chemical used (yes, no)?	N		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			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	4.000	623				623	1
M	D	6.000	5,696				5,696	2
M	D	8.000	38,966				38,966	3
M	D	10.000	785				785	4
M	D	12.000	6,610				6,610	5
Total Within Municipality			52,680	0	0	0	52,680	
Total Utility			52,680	0	0	0	52,680	

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	185				185		1
M	1.000	339				339	20	2
M	1.500	35				35		3
M	2.000	10				10		4
M	4.000	3				3		5
Total Utility		572	0	0	0	572	20	

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	665	6	6		665	6	1
1.000	18		1		17	0	2
1.250	1				1	0	3
1.500	3	1			4	0	4
2.000	7				7	0	5
3.000	4				4	0	6
4.000	1				1	0	7
Total:	699	7	7	0	699	6	

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	572	80	0	3	0	10	665	1
1.000	0	12	3	1	0	1	17	2
1.250	0	1	0	0	0	0	1	3
1.500	0	4	0	0	0	0	4	4
2.000	0	3	2	1	0	1	7	5
3.000	0	0	0	4	0	0	4	6
4.000	0	0	0	1	0	0	1	7
Total:	572	100	5	10	0	12	699	

METERS

Meters (Page W-21)

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

METERS ARE REPLACED AS NECESSARY PER PSC GUIDELINES. THE UTILITY IS CURRENTLY REPLACING ALL OLDER METERS WITH NEW METERS WITH RADIO READS. AS A RESULT, THE NUMBER OF METERS TESTED/REPLACED WILL NOT BE LARGE IN THE NEAR FUTURE.

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	0				0	1
Within Municipality	126				126	2
Total Fire Hydrants	126	0	0	0	126	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	126
Number of distribution system valves end of year:	230
Number of distribution valves operated during year:	230