



3015 (02-09-04)

**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, 2001

**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.*



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**IDENTIFICATION AND OWNERSHIP**

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**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:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MS DEB NEAL  
**Title:** CLERK-TREASURER

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

**Telephone:** (608) 423 - 3712

**Fax Number:** (608) 423 - 3916

**E-mail Address:**

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

**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 - 3996

**E-mail Address:** JRFCPA@WI.RR.COM

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

**Name:** MR. DON TRIELOFF  
**Title:** UTILITY CHAIRMAN

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

**Telephone:** (608) 423 - 3712

**Fax Number:** (608) 423 - 3916

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** JAMES R FRECHETTE

**Title:** AUDITOR

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

**Telephone:** (262) 594 - 3995

**Fax Number:** (262) 594 - 3996

**E-mail Address:**

**Date of most recent audit report:** 3/15/2002

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2001

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR KENNETH RAYMOND

**Title:** DEPARTMENT HEAD-WATER UTILITY

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

**Telephone:** (608) 423 - 3712

**Fax Number:** (608) 423 - 3916 EXT

**E-mail Address:**

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

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**Names of members of utility commission/committee:**  
CRAIG CARPENTER, UTILITY COMMITTEE  
SAM FISHER, UTILITY COMMITTEE  
JEFFREY MILSAP, UTILITY COMMITTEE  
STEVE STRUSS, UTILITY COMMITTEE  
DON TRIELOFF, UTILITY COMMITTEE

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	169,431	165,846	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	95,880	72,226	2
Depreciation Expense (403)	40,789	31,158	3
Amortization Expense (404)	0	0	4
Taxes (408)	49,972	33,487	5
<b>Total Operating Expenses</b>	<b>186,641</b>	<b>136,871</b>	
<b>Net Operating Income</b>	<b>(17,210)</b>	<b>28,975</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(17,210)</b>	<b>28,975</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	14,275	9,967	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>14,275</b>	<b>9,967</b>	
<b>Total Income</b>	<b>(2,935)</b>	<b>38,942</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(2,935)</b>	<b>38,942</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	933	86	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	14,718	7,732	16
Other Interest Expense (431)	4,062	0	17
Interest Charged to Construction--Cr. (432)	12,895		18
<b>Total Interest Charges</b>	<b>6,818</b>	<b>7,818</b>	
<b>Net Income</b>	<b>(9,753)</b>	<b>31,124</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	629,221	598,097	19
Balance Transferred from Income (433)	(9,753)	31,124	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>619,468</b>	<b>629,221</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON CD'S AND MONEY MARKET ACCOUNTS	14,275	4
<b>Total (Acct. 419):</b>	<b>14,275</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	169,431	0	0	0	169,431	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 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>169,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>169,431</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,847,474	2,440,506	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	199,677	373,368	<b>2</b>
<b>Net Utility Plant</b>	<b>2,647,797</b>	<b>2,067,138</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	44,477	34,664	<b>7</b>
<b>Total Other Property and Investments</b>	<b>44,477</b>	<b>34,664</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	39,181	35,423	<b>8</b>
Temporary Cash Investments (132)	88,659	86,498	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	14,743	14,851	<b>11</b>
Other Accounts Receivable (143)	9,890	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	165,501	105,322	<b>14</b>
Materials and Supplies (150)	3,290	4,003	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)		0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>321,264</b>	<b>246,097</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>3,013,538</b>	<b>2,347,899</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	866,406	764,493	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	619,468	629,221	23
<b>Total Proprietary Capital</b>	<b>1,485,874</b>	<b>1,393,714</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	283,108	127,077	25
Other long-Term Debt (224)	27,533	34,064	26
<b>Total Long-Term Debt</b>	<b>310,641</b>	<b>161,141</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	500,000	0	27
Accounts Payable (232)	14,335	53,323	28
Payables to Municipality (233)	90,487	154,745	29
Customer Deposits (235)			30
Taxes Accrued (236)	47,964	32,158	31
Interest Accrued (237)	17,247	5,828	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>670,033</b>	<b>246,054</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	546,990	546,990	38
<b>Total Liabilities and Other Credits</b>	<b>3,013,538</b>	<b>2,347,899</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,847,474	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	2,847,474	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	199,677	0	0	0	9
<b>Total Accumulated Provision</b>	199,677	0	0	0	
<b>Net Utility Plant</b>	2,647,797	0	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	373,368				<b>373,368</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	40,789				<b>40,789</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	855				<b>855</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>41,644</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,644</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	215,335				<b>215,335</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>215,335</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>215,335</b>	<b>19</b>
<b>Balance End of Year</b>	<b>199,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>199,677</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**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
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation					0	0
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	3,290	4,003
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>3,290</b>	<b>4,003</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	764,493	1
<b>Changes during year (explain):</b>		
BALANCE OF WATER TOWER PAID BY TID FUND	101,913	2
<b>Balance end of year</b>	<b>866,406</b>	

**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.

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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NONE

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1995 STATE TRUST FUND LOAN	12/13/1995	03/15/2005	5.75%	21,274	1
2001 STATE TRUST FUND LOAN	01/03/2001	03/15/2005	4.75%	187,500	2
1995 State Trust Fund Loan	06/08/1995	03/15/2005	5.75%	74,334	3
<b>Total for Account 223</b>				<b><u>283,108</u></b>	
<b>Other Long-Term Debt (224)</b>					
ALLIANT SHARED SAVINGS LOAN	11/28/2000	11/30/2005	3.00%	27,533	4
<b>Total for Account 224</b>				<b><u>27,533</u></b>	
<b>Notes Payable (231)</b>					
2001 TEMP G.O. NOTE	10/01/2001	04/01/2002	3.25%	500,000	5
<b>Total for Account 231</b>				<b><u>500,000</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	32,158	1
<b>Accruals:</b>		
Charged water department expense	49,972	2
Charged electric department expense		3
Charged sewer department expense	402	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>50,374</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	32,158	6
Social Security taxes	2,214	7
PSC Remainder Assessment	196	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>34,568</b>	
<b>Balance end of year</b>	<b>47,964</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
1991 STFL	531	139	670	0	2
JUNE 1995 STFL	4,118	4,468	5,202	3,384	3
DECEMBER 1995 STFL	1,179	1,278	1,489	968	4
JANUARY 2001 STAFSL		8,833		8,833	5
<b>Subtotal</b>	<b>5,828</b>	<b>14,718</b>	<b>7,361</b>	<b>13,185</b>	
<b>Other long-Term Debt (224)</b>					
ALLIANT ENERGY LOAN	0	933	933	0	6
<b>Subtotal</b>	<b>0</b>	<b>933</b>	<b>933</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
2001 TEMP G.O. NOTE DATED 10-1-2001	0	4,062	0	4,062	7
<b>Subtotal</b>	<b>0</b>	<b>4,062</b>	<b>0</b>	<b>4,062</b>	
<b>Total</b>	<b>5,828</b>	<b>19,713</b>	<b>8,294</b>	<b>17,247</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	546,990	0	0	0	0	<b>546,990</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>546,990</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>546,990</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	63,666					63,666	6

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
WATER MAIN PROJECT CONSTRUCTION ACCOUNT	44,477	3
<b>Total (Acct. 125):</b>	<b>44,477</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	14,743	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>14,743</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
DUE FROM DEVELOPERS/CUSTOMERS FOR COSTS INCURRED BY UTILITY	9,890	11
<b>Total (Acct. 143):</b>	<b>9,890</b>	
<b>Receivables from Municipality (145):</b>		
AMOUNT DUE FROM VILLAGE REGIONAL PLANT	165,501	12
<b>Total (Acct. 145):</b>	<b>165,501</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Payables to Municipality (233):</b>		
2001 COSTS PAID BY VILLAGE, INCLUDING WAGES, CONTRACTS	90,487	16
<b>Total (Acct. 233):</b>	<b>90,487</b>	
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>		<b>0</b>

**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 property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	2,342,752	0	0	0	2,342,752	1
Materials and Supplies	3,646	0	0	0	3,646	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	286,522	0	0	0	286,522	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	546,990	0	0	0	546,990	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,512,886</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,512,886</b>	
Net Operating Income	(17,210)	0	0	0	(17,210)	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-1.14%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-1.14%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	815,449	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	624,344	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,439,793</b>	
<b>Net Income</b>		
Net Income	(9,753)	5
<b>Percent Return on Proprietary Capital</b>	<b>-0.68%</b>	

### IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**1. Acquisitions.**

**2. Leaseholder changes.**

**3. Extensions of service.**

**4. Estimated changes in revenues due to rate changes.**

THE UTILITY HAD A RATE INCREASE APPROVED IN 2001. THE RATES WILL TAKE EFFECT FOR ALL OF 2002.

**5. Obligations incurred or assumed, excluding commercial paper.**

THE UTILITY BORROWED FUNDS IN 2001 TO FINISH THE NEW WATER TOWER (STFL DATED 1-3-01) AND TO FINANCE THE EMERGENY REPLACEMENT OF WATER MAIN ON MAIN STREET (G.O. NOTE DATED 10-1-2001)

**6. Formal proceedings with the Public Service Commission.**

THE WATER UTILITY HAD A RATE INCREASE APPROVED IN 2001 THAT WILL TAKE EFFECT FOR 2002.

**7. Any additional matters.**

ACCOUNTANTS COMPILATION REPORT

I HAVE COMPILED THE VARIOUS SCHEDULES INCLUDED IN THE 2001 MUNICIPAL UTILITY ANNUAL REPORT OF THE CAMBRIDGE WATER UTILITY AS OF DECEMBER 31, 2001 AND FOR THE YEAR THEN ENDED, IN ACCORDANCE WITH STANDARDS ESTABLISHED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

A COMPILATION IS 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 2001 MUNICIPAL UTILITY ANNUAL REPORT AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON THEM.

THE SCHEDULES INCLUDED IN THE 2001 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 2001 MUNICIPAL UTILITY ANNUAL REPORT ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

MARCH 14, 2002

JAMES R FRECHETTE, CPA

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

A/C 419 INTEREST ON INVESTMENTS

INTEREST HIGHER FOR 2001 DUE TO GREATER AMOUNT INVESTED AT BEGINNING OF YEAR

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### Balance Sheet (Page F-05)

A/C 125 SPECIAL FUNDS

AMOUNT AT 12-31-01 REPRESENTS UNSPENT PORTION OF 500,000 LOAN

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### Capital Paid in by Municipality (Acct. 200) (Page F-12)

THE AMOUNT REPRESENTS 75% OF THE 2001 COSTS FOR THE WATER TOWER. THE VILLAGE TID#3 IS PAYING FOR 75% OF WATER TOWER PER PROJECT PLAN. BALANCE WAS REFLECTED IN 2000 PSC REPORT.

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

a/c 231 NOTE PAYABLE

THE LOAN OF \$500,000 REPRESENTS A TEMP LOAN UNTIL 4-1-2002 TO PROCESS AND RECEIVE A RURAL DEVELOPMENT MORTGAGE REVENUE BOND. THIS BORROWING WAS RELATED TO THE EMERGENCY WATER MAIN REPLACEMENT IN LATE 2001.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

June 6, 2002

Ms. Deb Neal, Clerk-Treasurer  
Cambridge Municipal Water Utility  
200 Spring Street  
P.O. Box 99  
Cambridge, WI 53523-0099

2001 Analytical Review DWCCA-920-PJL

Dear Ms. Neal:

The Public Service Commission has completed their analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comments.

A revised schedule of depreciation rates to be effective January 1, 2001, was certified for use by your utility in the order dated October 12, 2001, in docket 920-WR-101. Based upon plant investment balances in the 2001 annual report, these revised rates were not used during 2001. Enclosed is a copy of the revised depreciation rates, which should be used to calculate depreciation expense beginning January 1, 2002.

As part of determining revenue requirement for the recent rate case in docket 920-WR-101, a loss of \$70,000 on retirement of two water towers was calculated. This loss does not appear in the 2001 annual report; therefore it should be recorded during 2002. The \$70,000 loss should be debited to Account 182, Extraordinary Property Losses, and credited to Account 110, Accumulated Provision for Depreciation. The balance in Account 182 should be amortized by annual charges of \$10,000 to Account 404, Amortization Expense, during the period 2002 through 2008. Any questions concerning this matter should be directed to James Luckow of our staff at (608) 266-1282.

This staff authorization is for accounting purposes only and does not bind the Public Service Commission (Commission) to any specific treatment for this item in any future proceeding involving rates or other matters before the Commission.

Thank you for your efforts in preparing your 2001 annual report. We are closing the review of your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267 9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

Peter J. Leege

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## FINANCIAL SECTION FOOTNOTES

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Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

Enclosure

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\920.doc

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	167,052	1
<b>Total Sales of Water</b>	<b>167,052</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	905	2
Other Water Revenues (474)	1,474	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,379</b>	
<b>Total Operating Revenues</b>	<b>169,431</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	67,947	5
General Operating Expenses (680-690)	27,933	6
<b>Total Operation and Maintenance Expenses</b>	<b>95,880</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	40,789	7
Amortization Expense (404)		8
Taxes (408)	49,972	9
<b>Total Other Operating Expenses</b>	<b>90,761</b>	
<b>Total Operating Expenses</b>	<b>186,641</b>	
<b>NET OPERATING INCOME</b>	<b>(17,210)</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	469	23,225	81,782	4
Commercial	91	7,043	21,993	5
Industrial	5	2,125	5,309	6
<b>Total Metered Sales to General Customers (461)</b>	<b>565</b>	<b>32,393</b>	<b>109,084</b>	
Private Fire Protection Service (462)	6		3,046	7
Public Fire Protection Service (463)	1		47,324	8
Other Sales to Public Authorities (464)	9	2,254	7,598	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>581</b>	<b>34,647</b>	<b>167,052</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	47,324	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>47,324</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	905	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>905</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,474	7
<b>Other (specify):</b> NONE		8
<b>Total Other Water Revenues (474)</b>	<b>1,474</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	19,958	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,360	3
Chemicals (630)	6,632	4
Supplies and Expenses (640)	3,744	5
Repairs of Water Plant (650)	27,906	6
Transportation Expenses (660)	347	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>67,947</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	14,100	8
Office Supplies and Expenses (681)	2,510	9
Outside Services Employed (682)	2,701	10
Insurance Expense (684)	2,700	11
Employees Pensions and Benefits (686)	2,860	12
Regulatory Commission Expenses (688)	2,876	13
Miscellaneous General Expenses (689)	186	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>27,933</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>95,880</b>	

**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)	Amount (c)	
Property Tax Equivalent		47,964	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		402	2
<b>Net property tax equivalent</b>		<b>47,562</b>	
Social Security		2,214	3
PSC Remainder Assessment		196	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>49,972</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, 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
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.240765	0.231999			3
County tax rate	mills		3.756949	5.578345			4
Local tax rate	mills		7.920408	7.631992			5
School tax rate	mills		15.957467	15.376431			6
Voc. school tax rate	mills		1.697069	1.635277			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>29.572658</b>	<b>30.454044</b>			<b>10</b>
Less: state credit	mills		2.214954	2.750700			11
<b>Net tax rate</b>	mills		<b>27.357704</b>	<b>27.703344</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.920408</b>	<b>7.631992</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>17.654536</b>	<b>17.011708</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>25.574944</b>	<b>24.643700</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>29.572658</b>	<b>30.454044</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.864817</b>	<b>0.809209</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.357704</b>	<b>27.703344</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>23.659414</b>	<b>22.417808</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>2,440,506</b>	2,199,702	240,804			22
Materials & Supplies	\$	<b>4,003</b>	4,003	0			23
<b>Subtotal</b>	\$	<b>2,444,509</b>	<b>2,203,705</b>	<b>240,804</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>2,444,509</b>	<b>2,203,705</b>	<b>240,804</b>			<b>26</b>
Assessment Ratio	dec.		0.830687	0.862074			27
<b>Assessed Value</b>	\$	<b>2,038,180</b>	<b>1,830,589</b>	<b>207,591</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>23.659414</b>	<b>22.417808</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>47,964</b>	<b>43,311</b>	<b>4,654</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	27,404					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>47,964</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	15,033		4
Structures and Improvements (311)	19,793		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	96,066		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>130,892</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	34,297		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,749		20
<b>Total Pumping Plant</b>	<b>37,046</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	6,941		21
Structures and Improvements (331)	105,253		22
Water Treatment Equipment (332)	81,046		23
<b>Total Water Treatment Plant</b>	<b>193,240</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1	311	24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			15,033	4
Structures and Improvements (311)			19,793	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			96,066	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>130,892</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			34,297	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,749	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>37,046</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			6,941	21
Structures and Improvements (331)			105,253	22
Water Treatment Equipment (332)			81,046	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>193,240</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			312	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	145,935	725,448	<b>26</b>
Transmission and Distribution Mains (343)	977,738	347,783	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	168,960	135,341	<b>29</b>
Meters (346)	40,876	5,136	<b>30</b>
Hydrants (348)	113,868	10,385	<b>31</b>
Other Transmission and Distribution Plant (349)	30		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,447,408</b>	<b>1,224,404</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	2,668		<b>35</b>
Computer Equipment (372.1)	8,633	375	<b>36</b>
Transportation Equipment (373)	11,196		<b>37</b>
Other General Equipment (379)	6,947		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>29,444</b>	<b>375</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,838,030</b>	<b>1,224,779</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>1,838,030</b>	<b>1,224,779</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	145,935		725,448 26
Transmission and Distribution Mains (343)	50,800		1,274,721 27
Fire Mains (344)			0 28
Services (345)	13,250		291,051 29
Meters (346)	1,350		44,662 30
Hydrants (348)	4,000		120,253 31
Other Transmission and Distribution Plant (349)			30 32
<b>Total Transmission and Distribution Plant</b>	<b>215,335</b>	<b>0</b>	<b>2,456,477</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,668 35
Computer Equipment (372.1)			9,008 36
Transportation Equipment (373)			11,196 37
Other General Equipment (379)			6,947 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>29,819</b>
<b>Total utility plant in service directly assignable</b>	<b>215,335</b>	<b>0</b>	<b>2,847,474</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>215,335</b>	<b>0</b>	<b>2,847,474</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			5,877	5,877	1
February			4,997	4,997	2
March			5,812	5,812	3
April			5,357	5,357	4
May			5,293	5,293	5
June			5,359	5,359	6
July			5,562	5,562	7
August			4,626	4,626	8
September			4,543	4,543	9
October			5,122	5,122	10
November			4,996	4,996	11
December			5,055	5,055	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>62,599</b>	<b>62,599</b>	
Less: Water sold				34,647	13
Volume pumped but not sold				27,952	14
Volume sold as a percent of volume pumped				55%	15
Volume used for water production, water quality and system maintenance				1,535	16
Volume related to equipment/system malfunction				2,250	17
Non-utility volume NOT included in water sales				74	18
Total volume not sold but accounted for				3,859	19
Volume pumped but unaccounted for				24,093	20
Percent of water lost				38%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
THE WATER TOWER HAD MAJOR PROBLEMS AND LOST WATER. THAT HAS BEEN FIXED. A MAJOR MAIN THAT HAD NUMEROUS LEAKS WAS REPLACED BETWEEN OCT-DEC 2001. WATER LEAK DETECTORS HAS BEEN CONTRACTED FOR TO FIND ADDITIONAL WATER LOSS. THIS IS LOWEST % IN YEARS.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				533	23
Date of maximum: 1/5/2001					24
Cause of maximum:					25
FILLED NEW WATER TOWER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				63	26
Date of minimum: 10/30/2001					27
Total KWH used for pumping for the year				108,271	28
If water is purchased:Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WEST MADISON STREET	Well #2	350	10	432,000	Yes	<b>1</b>
SKOGEN ROAD	Well #3	377	18	576,000	Yes	<b>2</b>

## 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 10
Year Installed	2000	2000		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	40		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

## 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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
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
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4300		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

### 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.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,318	0	0	0	4,318	1
M	D	6.000	7,643	0	0	0	7,643	2
M	D	8.000	29,526	255	2,361	0	27,420	3
M	D	10.000	785	0	0	0	785	4
M	D	12.000	3,325	3,285	0		6,610	5
<b>Total Within Municipality</b>			<b>45,597</b>	<b>3,540</b>	<b>2,361</b>	<b>0</b>	<b>46,776</b>	
<b>Total Utility</b>			<b>45,597</b>	<b>3,540</b>	<b>2,361</b>	<b>0</b>	<b>46,776</b>	

### 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	268	0	53	0	215		1
M	1.000	203	37	0	0	240		2
M	1.500	4	30	0	0	34		3
M	2.000	9	0	0	0	9		4
M	4.000	3	0	0	0	3		5
<b>Total Utility</b>		<b>487</b>	<b>67</b>	<b>53</b>	<b>0</b>	<b>501</b>	<b>0</b>	

### 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.

#### 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	558	24	10	0	572	31	1
1.000	13	0	0	0	13	0	2
1.250	1	0	0	0	1	0	3
1.500	3	0	0	0	3	0	4
2.000	7	0	0	0	7	0	5
3.000	4	2	2	0	4	0	6
4.000	1	0	0	0	1	0	7
<b>Total:</b>	<b>587</b>	<b>26</b>	<b>12</b>	<b>0</b>	<b>601</b>	<b>31</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	478	75	0	3	0	16	572	1
1.000	0	9	3	1	0	0	13	2
1.250	0	1	0	0	0	0	1	3
1.500	0	3	0	0	0	0	3	4
2.000	0	3	2	1	1	0	7	5
3.000	0	0	0	4	0	0	4	6
4.000	0	0	0	1	0	0	1	7
<b>Total:</b>	<b>478</b>	<b>91</b>	<b>5</b>	<b>10</b>	<b>1</b>	<b>16</b>	<b>601</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	100	5	5		100	2
<b>Total Fire Hydrants</b>	<b>100</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>100</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	100
Number of distribution system valves end of year:	175
Number of distribution valves operated during year:	91

**WATER OPERATING SECTION FOOTNOTES**

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**Water Operation & Maintenance Expenses (Page W-05)**

A/C 600 OPER WAGES

TOTAL FOR 2001 IS HIGHER THAN 2000 DUE TO PART-TIME PERSON BECOMING FULL TIME IN 2001. MORE TIME SPENT ON WATER RELATED ITEMS.

A/C 650 REPAIRS TO WATER PLANT

BALANCE IS HIGHER IN 2001 DUE TO NUMEROUS AND COSTLY WATER MAIN REPAIRS DUE IN PART TO THE INCREASED PRESSURE FROM NEW WATER TOWER ON LINE.

A/C 680 ADMIN WAGES

THERE WAS A CHANGE OF CLERK-TERASURER IN 2001. UTILITY HIRED PERSON PART-TIME AT MUCH HIGHER RATE THAN OLD CLERK-TREASURER. ALSO MORE TIME CHARGED TO WATER BY PART-TIME PERSON.

A/C 688 REG COMMISSION EXPENSE

AMOUNT IS FOR WATER RATE INCREASE

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**Property Tax Equivalent (Water) (Page W-07)**

UTILITY PLANT WAS ALLOCATED BETWEEN COUNTIES FOR 2001

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**Water Utility Plant in Service (Page W-08)**

A/C 342 RESERVOIRS

THE ADDITIONS ARE FOR THE COST OF THE NEW WATER TOWER. BOTH OLD WATER TOWERS HAVE BEEN TAKEN OUT OF SERVICE AND RETIRED.

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**Water Mains (Page W-15)**

ADDITIONS WERE FINANCED BY LT DEBT OF THE UTILITY. THERE WERE NO ASSESSMENTS AGAINST PROPERTY OWNERS. ALL RETIREMENTS RELATE TO SAME PROJECT.

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**Water Services (Page W-16)**

WATER SERVICES WERE ALL FINANCED BY UTILITY.

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