



Public Service Commission of Wisconsin

Ellen Nowak, Chairperson
Phil Montgomery, Commissioner
Mike Huebsch, Commissioner

610 North Whitney Way
P.O. Box 7854
Madison, WI 53707-7854

June 16, 2015 --- VIA E-MAIL

Mr. Mo Hansen, Village Administrator/Treasurer
Cambridge Municipal Water Utility
P.O. Box 99
Cambridge, WI 53523
E-mail: mhansen@ci.cambridge.wi.us

Re: Application of Cambridge Municipal Water Utility, Dane
and Jefferson Counties, Wisconsin, for Authority to Increase
Water Rates

920-WR-103

Dear Mr. Hansen:

The Public Service Commission (Commission) staff has analyzed your application for a water rate increase. The application was received on January 28, 2015. A proposed staff exhibit has been prepared, a copy of which is enclosed. The exhibit contains schedules showing staff's proposed revenue requirement, cost-of-service analysis, and proposed rates.

We intend to submit our proposal at the public hearing, which will be scheduled at a later date.

The revenue requirement for the 2015 test year is comprised of the following:

Operation and Maintenance Expenses	\$	206,228
Depreciation Expense	\$	86,909
Property Tax Equivalent and Other Taxes	\$	103,303
Return on Rate Base	\$	144,987
Total	\$	541,427

We have used a 5.00 percent rate of return on the estimated water utility net investment rate base for the 2015 test year, as recommended by our staff auditor. The proposed rates would increase annual revenues from water public utility service by an estimated \$112,873, of which \$94,166 would be from general service customers and \$18,707 would be from the public fire protection charge.

The increase in water utility revenues results because of an 8 percent increase in gross plant investment and a 12 percent increase in operating expenses since your last water rate case in 2010.

We have selected some customers for comparison of proposed and present rates (see Schedule 14 of the enclosed staff exhibit).

Mr. Mo Hansen
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We are proposing a number of additional changes in Schedule 13 that are intended to simplify and update the tariff provisions. These include:

- Revising Schedule Mpa-1, Public Service; Schedule Ug-1, General Water Service – Unmetered; and Schedule BW-1, Bulk Water, to reference the volumetric charges in Schedule Mg-1 instead of establishing separate rates in these schedules. This change ensures that these rates will reflect future changes to Schedule Mg-1 through a Simplified Rate Case (SRC).
- Eliminating Schedule Mz-1, Building and Construction Water Service, because the revised Schedule Ug-1 now applies to these customers.
- Replacing Schedule Mgt-1, Seasonal, Emergency, or Temporary Service, with a new Schedule Sg-1, Seasonal Service.

The depreciation expense included in the revenue requirement was computed using the water depreciation rates on the enclosed Schedule 15. When the Final Decision is issued in this docket, these rates will be certified for use by your utility effective January 1, 2015.

We are recommending to the Commission that your water utility's filed rules and regulations be updated in order to reflect the latest requirements in Wis. Admin. Code ch. PSC 185. A copy is enclosed.

The proposed staff exhibit is intended to give the Commission the staff's viewpoint and is not a final decision. The utility has the prerogative to present its own case. It may be advantageous to the utility to submit additional information which is believed to be pertinent to substantiate its position. Please note that the Commission will base its decision on the merits of the case.

If you have any questions, please call me at (608) 266-3768.

Sincerely,



Stephen P. Kemna, P.E.
Public Service Engineer
Division of Water, Compliance and Consumer Affairs

SPK:DL:00976837

Enclosures

cc: James Frechette, CPA, E-mail: jrfcpa@wi.rr.com

CAMBRIDGE MUNICIPAL WATER UTILITY

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COMPARATIVE INCOME STATEMENT

ACCT NO.	OPERATING REVENUES	2011	2012	2013	2014	TEST YEAR 2015
460	Unmetered Sales to General Customers					
	Residential	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Multi-Family Residential	0	0	0	0	0
	Commercial	0	0	0	0	0
	Industrial	0	0	0	0	0
	Public Authority	0	0	0	0	0
	Irrigation	0	0	0	0	0
461	Metered Sales to General Customers					
	Residential	181,103	187,158	177,611	176,932	180,053
	Multi-Family Residential	0	0	0	0	0
	Commercial	37,434	38,953	39,072	40,796	40,978
	Industrial	14,728	4,229	3,634	4,313	4,313
	Public Authority	37,388	39,556	37,925	40,417	40,575
	Irrigation	0	0	0	0	0
	TOTAL GENERAL SALES	\$ 270,653	269,896	\$ 258,242	\$ 262,458	\$ 265,919
462	Private fire protection service	5,796	4,902	4,968	4,968	4,968
463	Public fire protection service	137,164	137,164	137,164	137,164	137,164
465	Other water sales	0	0	0	0	0
466	Sales for resale	0	0	0	0	0
467	Interdepartmental sales	0	0	0	0	0
470	Forfeited discounts	901	1,411	1,796	1,800	1,800
472	Rents from water property	13,800	13,800	13,800	13,800	13,800
473	Interdepartmental rents	0	0	0	0	0
474	Other water revenues	3,438	2,577	3,215	3,000	4,903
	TOTAL OPERATING REVENUES	\$ 431,752	\$ 429,750	\$ 419,185	\$ 423,190	\$ 428,554
	OPERATING EXPENSES					
	PLANT OPERATION AND MAINTENANCE					
600	Salaries and wages	\$ 48,632	\$ 54,226	\$ 51,438	\$ 52,000	\$ 52,500
610	Purchased water	0	0	0	0	0
620	Fuel or power purchased for pumping	20,642	19,001	16,442	20,626	19,400
630	Chemicals	20,899	32,394	21,644	22,804	22,228
640	Supplies and expenses	8,851	6,041	7,376	8,000	8,000
650	Repairs of water plant	21,778	33,545	26,876	29,649	32,400
660	Transportation expenses	2,695	3,136	4,722	3,900	4,000
	GENERAL OPERATING EXPENSES					
680	Administrative and general salaries	19,725	19,741	19,251	20,000	20,500
681	Office supplies and expenses	6,313	8,198	8,131	8,200	8,200
682	Outside services employed	6,514	4,880	4,584	5,000	5,000
684	Insurance Expense	7,518	6,191	6,374	7,000	7,000
686	Employee pensions and benefits	24,963	21,469	22,609	23,500	24,500
688	Regulatory commission expenses	0	0	0	1,000	1,000
689	Miscellaneous general expenses	959	1,289	2,026	1,500	1,500
690	Uncollectible accounts	0	0	0	0	0
691	Customer service and informational expense	0	0	0	0	0
	TOTAL OPER. & MAINT. EXPENSES	\$ 189,489	\$ 210,111	\$ 191,473	\$ 203,179	\$ 206,228
403	DEPRECIATION EXPENSE	83,947	81,019	81,063	83,531	86,909
404	AMORTIZATION EXPENSE	0	0	0	0	0
408	TAXES AND TAX EQUIVALENT	100,531	105,640	103,884	96,999	103,303
	TOTAL OPERATING EXPENSES	\$ 373,967	\$ 396,770	\$ 376,420	\$ 383,709	\$ 396,440
	NET OPERATING INCOME	\$ 57,785	\$ 32,980	\$ 42,765	\$ 39,481	\$ 32,114

NET INVESTMENT RATE BASE

UTILITY FINANCED PLANT IN SERVICE	\$ 3,835,053
Less: ACCUMULATED PROVISION FOR DEPRECIATION	<u>909,969</u>
NET PLANT IN SERVICE	\$ 2,925,084
Plus: MATERIALS AND SUPPLIES	2,500
Less: REGULATORY LIABILITY	<u>27,852</u>
NET INVESTMENT RATE BASE	<u>\$ 2,899,732</u>
RATE OF RETURN ON RATE BASE	5.00%

**ESTIMATED INCOME STATEMENT FOR THE 2015 TEST YEAR
AND
REVENUE REQUIREMENT TO YIELD A 5.00% RETURN ON NET INVESTMENT RATE BASE**

	<u>Present Rates</u>	<u>Increase</u>	<u>After Rate Increase</u>
TOTAL OPERATING REVENUES	\$ <u>428,554</u>	\$ <u>112,873</u>	\$ <u>541,427</u>
OPERATING EXPENSES:			
OPERATION & MAINTENANCE EXPENSES	\$ 206,228		\$ 206,228
DEPRECIATION EXPENSE	86,909		86,909
AMORTIZATION EXPENSE	0		0
TAXES AND TAX EQUIVALENT	<u>103,303</u>		<u>103,303</u>
TOTAL OPERATING EXPENSES	\$ <u>396,440</u>		\$ <u>396,440</u>
NET OPERATING INCOME (LOSS)	\$ <u>32,114</u>		\$ <u>144,987</u>
RATE OF RETURN ON RATE BASE	1.11%		5.00%

**UTILITY FINANCED PLANT IN SERVICE AND DEPRECIATION EXPENSE
TEST YEAR 2015**

<u>ACCT NO.</u>	<u>ACCOUNT DESCRIPTION</u>	<u>Balance</u>	<u>Major</u>	<u>Normal</u>	<u>Retirements</u>	<u>Balance</u>	<u>Test Year</u>	<u>Depreciation</u>	
		<u>12/31/2014</u>	<u>Less</u>	<u>Additions</u>		<u>12/31/2015</u>	<u>Rate Base</u>	<u>Rate</u>	<u>Expense</u>
		<u>(\$)</u>	<u>Retirements</u>	<u>(\$)</u>	<u>(\$)</u>	<u>(\$)</u>	<u>(\$)</u>	<u>(%)</u>	<u>(\$)</u>
INTANGIBLE PLANT									
301	Organization	0	0	0	0	0	0	N/A	0
302	Franchises and consents	0	0	0	0	0	0	N/A	0
303	Miscellaneous intangible plant	0	0	0	0	0	0	N/A	0
SOURCE OF SUPPLY									
310	Land and land rights	15,033	0	0	0	15,033	15,033	N/A	0
311	Structures and improvements	19,793	0	0	0	19,793	19,793	3.20%	633
312	Collecting and impounding reservoirs	0	0	0	0	0	0	1.70%	0
313	Lake, river, and other intakes	0	0	0	0	0	0	1.70%	0
314	Wells and springs	96,066	0	0	0	96,066	96,066	2.90%	2,786
316	Supply mains	0	0	0	0	0	0	1.80%	0
317	Other water source plant	0	0	0	0	0	0	4.50%	0
PUMPING PLANT									
320	Land and land rights	0	0	0	0	0	0	N/A	0
321	Structures and improvements	0	0	0	0	0	0	3.20%	0
323	Other power production equipment	0	0	0	0	0	0	4.40%	0
325	Electric pumping equipment	76,263	0	0	0	76,263	76,263	4.40%	3,356
326	Diesel pumping equipment	0	0	0	0	0	0	4.40%	0
328	Other pumping equipment	2,749	0	0	0	2,749	2,749	4.40%	121
WATER TREATMENT PLANT									
330	Land and land rights	6,941	0	0	0	6,941	6,941	N/A	0
331	Structures and improvements	203,172	0	0	0	203,172	203,172	3.20%	6,502
332	Sand or Other Media Filtration Equip	307,103	0	0	0	307,103	307,103	3.30%	10,134
333	Membrane Filtration Equipment	0	0	0	0	0	0	6.00%	0
334	Other Water Treatment Equipment	55,954	0	0	0	55,954	55,954	6.00%	3,357

UTILITY FINANCED PLANT IN SERVICE AND DEPRECIATION EXPENSE
TEST YEAR 2015
(continued)

<u>ACCT NO.</u>	<u>ACCOUNT DESCRIPTION</u>	<u>Balance</u>	<u>Major</u>	<u>Normal</u>	<u>Retirements</u>	<u>Balance</u>	<u>TEST YEAR</u>	<u>DEPRECIATION</u>	
		<u>12/31/2014</u>	<u>Additions</u>	<u>Additions</u>		<u>12/31/2015</u>	<u>RATE BASE</u>	<u>RATE</u>	<u>EXPENSE</u>
		<u>(\$)</u>	<u>(\$)</u>	<u>(\$)</u>	<u>(\$)</u>	<u>(\$)</u>	<u>(\$)</u>	<u>(%)</u>	<u>(\$)</u>
TRANSMISSION & DISTRIBUTION PLANT									
340	Land and land rights	312	0	0	0	312	312	N/A	0
341	Structures and improvements	0	0	0	0	0	0	3.20%	0
342	Distribution reservoirs and standpipes	534,898	0	0	0	534,898	534,898	1.90%	10,163
343	Transmission and distribution mains	1,698,001	0	0	0	1,698,001	1,698,001	1.30%	22,074
345	Services	398,618	0	0	0	398,618	398,618	2.90%	11,560
346	Meters	237,789	0	2,500	500	239,789	238,789	5.50%	6,567
348	Hydrants	123,331	0	0	0	123,331	123,331	2.20%	2,713
349	Other transmission and distr. plant	30	0	0	0	30	30	5.00%	2
GENERAL PLANT									
389	Land and land rights	0	0	0	0	0	0	N/A	0
390	Structures and improvements	0	0	0	0	0	0	2.90%	0
391	Office furniture and equipment	2,668	0	0	0	2,668	2,668	5.80%	155
391	Office furniture & equip - Computers	11,928	0	0	0	11,928	11,928	26.70%	3,185
392	Transportation equipment	14,457	0	0	0	14,457	14,457	13.30%	1,923
393	Stores equipment	0	0	0	0	0	0	5.80%	0
394	Tools, shop and garage equipment	0	0	0	0	0	0	5.80%	0
395	Laboratory equipment	0	0	0	0	0	0	5.80%	0
396	Power operated equipment	0	0	0	0	0	0	7.50%	0
397	Communication equipment	0	0	0	0	0	0	15.00%	0
397	SCADA equipment	0	0	0	0	0	0	9.20%	0
398	Miscellaneous equipment	28,947	0	0	0	28,947	28,947	5.80%	1,679
TOTAL UTILITY FINANCED PLANT IN SERVICE		3,834,053	0	2,500	500	3,836,053	3,835,053		86,909

CAMBRIDGE MUNICIPAL WATER UTILITY

SYSTEM DEMAND RATIOS

MAXIMUM DAY SYSTEM DEMAND

TOTAL ANNUAL PUMPAGE 58,928,541 Gallons

AVERAGE DAILY PUMPAGE 161,448 Gallons

MAXIMUM DAY PUMPAGE 403,620 Gallons

FIRE FLOW:

GAL/MIN	1,500	
DURATION (HOURS)	1.5	
TOTAL FLOW	135,000	Gallons

AVERAGE DAY PLUS FIRE FLOW 296,448 Gallons

RATIO: BASE = $\frac{161,448}{403,620}$ 40.00%

MAX DAY = 100-BASE 60.00%

MAXIMUM HOUR SYSTEM DEMAND

AVERAGE HOUR ON MAX DAY 16,818 Gallons

MAXIMUM HOUR PUMPAGE 23,545 Gallons

AVERAGE HOUR PLUS ONE HOUR FIRE FLOW 96,727 Gallons

RATIO: BASE = $\frac{161,448}{2,321,448}$ 6.95% Use 10.00%

MAX HOUR = 100-BASE 93.05% Use 90.00%

**ALLOCATION OF UTILITY FINANCED PLANT
TO SERVICE COST FUNCTIONS**

ACCT NO.	ACCOUNT DESCRIPTION	EXTRA-CAPACITY												
		TOTAL (\$)	BASE COSTS		MAX DAY		MAX HOUR			CUSTOMER COSTS			Fire Protection (\$)	
			System (\$)	Distributor (\$)	System (\$)	Distributor (\$)	System (\$)	Distributor (\$)	Storage (\$)	Billing (\$)	Equivalent Meter (\$)	Equivalent Service (\$)		
INTANGIBLE PLANT														
301	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0
302	Franchises and consents	0	0	0	0	0	0	0	0	0	0	0	0	0
303	Miscellaneous intangible plant	0	0	0	0	0	0	0	0	0	0	0	0	0
SOURCE OF SUPPLY														
310	Land and land rights	15,033	6,013		9,020									
311	Structures and improvements	19,793	7,917		11,876									
312	Collecting and impounding reservoirs	0	0		0									
313	Lake, river, and other intakes	0	0		0									
314	Wells and springs	96,066	38,426		57,640									
316	Supply mains	0	0		0									
317	Other water source plant	0	0		0									
PUMPING PLANT														
320	Land and land rights	0	0		0									
321	Structures and improvements	0	0		0									
323	Other power production equipment	0	0		0									
325	Electric pumping equipment	76,263	30,505		45,758									
326	Diesel pumping equipment	0	0		0									
328	Other pumping equipment	2,749	1,100		1,649									
WATER TREATMENT PLANT														
330	Land and land rights	6,941	2,776		4,165									
331	Structures and improvements	203,172	81,269		121,903									
332	Sand or Other Media Filtration Equip	307,103	122,841		184,262									
333	Membrane Filtration Equipment	0	0		0									
334	Other Water Treatment Equipment	55,954	22,382		33,572									

**ALLOCATION OF UTILITY FINANCED PLANT
TO SERVICE COST FUNCTIONS
(continued)**

ACCT NO.	ACCOUNT DESCRIPTION	EXTRA-CAPACITY												
		TOTAL (\$)	BASE COSTS		MAX DAY				MAX HOUR			CUSTOMER COSTS		
			System (\$)	Distributor (\$)	System (\$)	Distributor (\$)	System (\$)	Distributor (\$)	Storage (\$)	Billing (\$)	Equivalent Meter (\$)	Equivalent Service (\$)	Fire Protection (\$)	
TRANSMISSION & DISTRIBUTION PLANT														
340	Land and land rights	312	22	13	25	0	0	121	50	0	25	42	13	
341	Structures and improvements	0	0	0	0	0	0	0	0	0	0	0	0	
342	Distribution reservoirs and standpipes	534,898	53,490						481,408					
343	Transmission mains	403,569	161,428		242,142									
343	Distribution mains	1,294,432		129,443				1,164,988						
345	Services	398,618										398,618		
346	Meters	238,789									238,789			
348	Hydrants	123,331											123,331	
349	Other transmission and distr. plant	30	2	1	2	0	0	12	5	0	2	4	1	
GENERAL PLANT														
389	Land and land rights	0	0	0	0	0	0	0	0	0	0	0	0	
390	Structures and improvements	0	0	0	0	0	0	0	0	0	0	0	0	
391	Office furniture and equipment	2,668	373	91	503	0	0	823	340	0	169	282	87	
391	Office furniture & equip - Computers	11,928	1,668	409	2,249	0	0	3,679	1,520	0	754	1,259	390	
392	Transportation equipment	14,457	2,022	496	2,725	0	0	4,460	1,843	0	914	1,526	472	
393	Stores equipment	0	0	0	0	0	0	0	0	0	0	0	0	
394	Tools, shop and garage equipment	0	0	0	0	0	0	0	0	0	0	0	0	
395	Laboratory equipment	0	0	0	0	0	0	0	0	0	0	0	0	
396	Power operated equipment	0	0	0	0	0	0	0	0	0	0	0	0	
397	Communication equipment	0	0	0	0	0	0	0	0	0	0	0	0	
397	SCADA equipment	0	0	0	0	0	0	0	0	0	0	0	0	
398	Miscellaneous equipment	28,947	4,048	992	5,457	0	0	8,929	3,690	0	1,830	3,055	945	
TOTAL		3,835,053	536,282	131,446	722,947	0	0	1,183,013	488,856	0	242,484	404,785	125,239	

**ALLOCATION OF TOTAL PLANT
TO SERVICE COST FUNCTIONS**

ACCT NO.	ACCOUNT DESCRIPTION	EXTRA-CAPACITY											
		TOTAL (\$)	BASE COSTS		MAX DAY			MAX HOUR			CUSTOMER COSTS		
			System (\$)	Distributor (\$)	System (\$)	Distributor (\$)	Storage (\$)	System (\$)	Distributor (\$)	Storage (\$)	Billing (\$)	Equivalent Meter (\$)	Equivalent Service (\$)
INTANGIBLE PLANT													
301	Organization	0	0	0	0	0	0	0	0	0	0	0	0
302	Franchises and consents	0	0	0	0	0	0	0	0	0	0	0	0
303	Miscellaneous intangible plant	0	0	0	0	0	0	0	0	0	0	0	0
SOURCE OF SUPPLY													
310	Land and land rights	15,033	6,013		9,020								
311	Structures and improvements	19,793	7,917		11,876								
312	Collecting and impounding reservoirs	0	0		0								
313	Lake, river, and other intakes	0	0		0								
314	Wells and springs	96,066	38,426		57,640								
316	Supply mains	0	0		0								
317	Other water source plant	0	0		0								
PUMPING PLANT													
320	Land and land rights	0	0		0								
321	Structures and improvements	0	0		0								
323	Other power production equipment	0	0		0								
325	Electric pumping equipment	117,101	46,840		70,261								
326	Diesel pumping equipment	0	0		0								
328	Other pumping equipment	2,749	1,100		1,649								
WATER TREATMENT PLANT													
330	Land and land rights	6,941	2,776		4,165								
331	Structures and improvements	298,461	119,384		179,077								
332	Sand or Other Media Filtration Equip	581,282	232,513		348,769								
333	Membrane Filtration Equipment	0	0		0								
334	Other Water Treatment Equipment	110,405	44,162		66,243								

**ALLOCATION OF TOTAL PLANT
TO SERVICE COST FUNCTIONS
(continued)**

ACCT NO.	ACCOUNT DESCRIPTION	EXTRA-CAPACITY											
		TOTAL (\$)	BASE COSTS		MAX DAY			MAX HOUR			CUSTOMER COSTS		
			System (\$)	Distributor (\$)	System (\$)	Distributor (\$)	Storage (\$)	System (\$)	Distributor (\$)	Storage (\$)	Billing (\$)	Equivalent Meter (\$)	Equivalent Service (\$)
TRANSMISSION & DISTRIBUTION PLANT													
340	Land and land rights	312	19	15	19	0	0	132	52	0	19	42	14
341	Structures and improvements	0	0	0	0	0	0	0	0	0	0	0	0
342	Distribution reservoirs and standpipes	726,005	72,601						653,405				
343	Transmission mains	403,569	161,428		242,142								
343	Distribution mains	1,832,436		183,244				1,649,192					
345	Services	523,321										523,321	
346	Meters	238,789									238,789		
348	Hydrants	180,034											180,034
349	Other transmission and distr. plant	30	2	1	2	0	0	13	5	0	2	4	1
GENERAL PLANT													
389	Land and land rights	0	0	0	0	0	0	0	0	0	0	0	0
390	Structures and improvements	0	0	0	0	0	0	0	0	0	0	0	0
391	Office furniture and equipment	2,668	380	95	513	0	0	854	338	0	124	271	93
391	Office furniture & equip - Computers	11,928	1,697	424	2,294	0	0	3,818	1,513	0	553	1,212	417
392	Transportation equipment	14,457	2,057	514	2,780	0	0	4,628	1,834	0	670	1,469	505
393	Stores equipment	0	0	0	0	0	0	0	0	0	0	0	0
394	Tools, shop and garage equipment	0	0	0	0	0	0	0	0	0	0	0	0
395	Laboratory equipment	0	0	0	0	0	0	0	0	0	0	0	0
396	Power operated equipment	0	0	0	0	0	0	0	0	0	0	0	0
397	Communication equipment	0	0	0	0	0	0	0	0	0	0	0	0
397	SCADA equipment	0	0	0	0	0	0	0	0	0	0	0	0
398	Miscellaneous equipment	28,947	4,119	1,030	5,567	0	0	9,266	3,671	0	1,342	2,940	1,012
TOTAL		5,210,327	741,435	185,323	1,002,016	0	0	1,667,903	660,818	0	241,498	529,258	182,077

**ALLOCATION OF DEPRECIATION EXPENSE
TO SERVICE COST FUNCTIONS**

<u>ACCT NO.</u>	<u>ACCOUNT DESCRIPTION</u>	EXTRA-CAPACITY											
		TOTAL (\$)	BASE COSTS		MAX DAY		MAX HOUR			CUSTOMER COSTS			Fire Protection (\$)
			System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	Storage (\$)	Billing (\$)	Equivalent Meter (\$)	Equivalent Service (\$)	
INTANGIBLE PLANT													
301	Organization	0	0	0	0	0	0	0	0	0	0	0	0
302	Franchises and consents	0	0	0	0	0	0	0	0	0	0	0	0
303	Miscellaneous intangible plant	0	0	0	0	0	0	0	0	0	0	0	0
SOURCE OF SUPPLY													
310	Land and land rights	0	0		0								
311	Structures and improvements	633	253		380								
312	Collecting and impounding reservoirs	0	0		0								
313	Lake, river, and other intakes	0	0		0								
314	Wells and springs	2,786	1,114		1,672								
316	Supply mains	0	0		0								
317	Other water source plant	0	0		0								
PUMPING PLANT													
320	Land and land rights	0	0		0								
321	Structures and improvements	0	0		0								
323	Other power production equipment	0	0		0								
325	Electric pumping equipment	3,356	1,342		2,014								
326	Diesel pumping equipment	0	0		0								
328	Other pumping equipment	121	48		73								
WATER TREATMENT PLANT													
330	Land and land rights	0	0		0								
331	Structures and improvements	6,502	2,601		3,901								
332	Sand or Other Media Filtration Equip	10,134	4,054		6,080								
333	Membrane Filtration Equipment	0	0		0								
334	Other Water Treatment Equipment	3,357	1,343		2,014								

**ALLOCATION OF DEPRECIATION EXPENSE
TO SERVICE COST FUNCTIONS
(continued)**

ACCT NO.	ACCOUNT DESCRIPTION	EXTRA-CAPACITY											
		TOTAL (\$)	BASE COSTS		MAX DAY			MAX HOUR		CUSTOMER COSTS			Fire Protection (\$)
			System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	Storage (\$)	Billing (\$)	Equivalent Meter (\$)	Equivalent Service (\$)	
TRANSMISSION & DISTRIBUTION PLANT													
340	Land and land rights	0	0	0	0	0	0	0	0	0	0	0	0
341	Structures and improvements	0	0	0	0	0	0	0	0	0	0	0	0
342	Distribution reservoirs and standpipes	10,163	1,016						9,146				
343	Transmission mains	5,246	2,099		3,148								
343	Distribution mains	16,828		1,683				15,145					
345	Services	11,560										11,560	
346	Meters	6,567								6,567			
348	Hydrants	2,713											2,713
349	Other transmission and distr. plant	2	0	0	0	0	0	1	0	0	0	0	0
GENERAL PLANT													
389	Land and land rights	0	0	0	0	0	0	0	0	0	0	0	0
390	Structures and improvements	0	0	0	0	0	0	0	0	0	0	0	0
391	Office furniture and equipment	155	27	3	37	0	0	29	18	0	13	22	5
391	Office furniture & equip - Computers	3,185	552	67	768	0	0	603	364	0	262	460	108
392	Transportation equipment	1,923	334	40	464	0	0	364	220	0	158	278	65
393	Stores equipment	0	0	0	0	0	0	0	0	0	0	0	0
394	Tools, shop and garage equipment	0	0	0	0	0	0	0	0	0	0	0	0
395	Laboratory equipment	0	0	0	0	0	0	0	0	0	0	0	0
396	Power operated equipment	0	0	0	0	0	0	0	0	0	0	0	0
397	Communication equipment	0	0	0	0	0	0	0	0	0	0	0	0
397	SCADA equipment	0	0	0	0	0	0	0	0	0	0	0	0
398	Miscellaneous equipment	1,679	291	35	405	0	0	318	192	0	138	243	57
TOTAL		86,909	15,075	1,829	20,955	0	0	16,460	9,941	0	7,137	12,564	2,949

**ALLOCATION OF OPERATION AND MAINTENANCE EXPENSES
TO SERVICE COST FUNCTIONS**

ACCT NO.	ACCOUNT DESCRIPTION	TOTAL (\$)	EXTRA-CAPACITY							CUSTOMER COSTS			Fire Protection (\$)
			BASE COSTS		MAX DAY		MAX HOUR			Billing (\$)	Equivalent Meter (\$)	Equivalent Service (\$)	
			System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	Storage (\$)				
PLANT OPERATION AND MAINTENANCE													
600	Salaries and wages	52,500	4,482	1,120	6,058	0	0	10,084	3,995	21,000	1,460	3,200	1,101
610	Purchased water	0	0										0
620	Fuel or power purchased for pumping	19,400	19,400										
630	Chemicals	22,228	22,228										
640	Supplies and expenses	8,000	1,138	285	1,539	0	0	2,561	1,015	0	371	813	280
650	Repairs of water plant	32,400	4,611	1,152	6,231	0	0	10,372	4,109	0	1,502	3,291	1,132
660	Transportation expenses	4,000	569	142	769	0	0	1,280	507	0	185	406	140
GENERAL OPERATING EXPENSES													
680	Administrative and general salaries	20,500	1,750	437	2,365	0	0	3,937	1,560	8,200	570	1,249	430
681	Office supplies and expenses	8,200	877	219	1,185	0	0	1,972	781	2,040	286	626	215
682	Outside services employed	5,000	535	134	722	0	0	1,202	476	1,244	174	382	131
684	Insurance Expense	7,000	748	187	1,011	0	0	1,683	667	1,741	244	534	184
686	Employee pensions and benefits	24,500	2,619	655	3,540	0	0	5,892	2,334	6,094	853	1,870	643
688	Regulatory commission expenses	1,000	107	27	144	0	0	240	95	249	35	76	26
689	Miscellaneous general expenses	1,500	160	40	217	0	0	361	143	373	52	114	39
690	Uncollectible accounts	0								0			
691	Customer service and informational expense	0								0			
TOTAL OPERATION & MAINTENANCE EXPENSES		206,228	59,225	4,398	23,782	0	0	39,586	15,684	40,940	5,732	12,561	4,321

SUMMARY OF ALLOCATION OF OPERATING COSTS TO SERVICE COST FUNCTIONS

OPERATING COST	EXTRA-CAPACITY											
	TOTAL	BASE COSTS		MAX DAY		MAX HOUR			CUSTOMER COSTS			Fire Protection
		System	Distribution	System	Distribution	System	Distribution	Storage	Billing	Equivalent Meter	Equivalent Service	
(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
OPERATION AND MAINTENANCE	206,228	59,225	4,398	23,782	0	0	39,586	15,684	40,940	5,732	12,561	4,321
DEPRECIATION EXPENSE	86,909	15,075	1,829	20,955	0	0	16,460	9,941	0	7,137	12,564	2,949
AMORTIZATION EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0
TAXES AND TAX EQUIVALENT	103,303	14,700	3,674	19,867	0	0	33,069	13,102	0	4,788	10,493	3,610
RETURN ON NET INVESTMENT RATE BASE	144,987	20,274	4,969	27,331	0	0	44,725	18,482	0	9,167	15,303	4,735
TOTAL	541,427	109,274	14,871	91,935	0	0	133,839	57,208	40,940	26,824	50,922	15,615

CUSTOMER CLASS ALLOCATION FACTORS

Meter size (inches):	NUMBER OF METERS												TOTAL		
	5/8	3/4	1	1-1/4	1-1/2	2	2-1/2	3	4	6	8	10	12	METERS	PERCENT
Residential	578	0	0	0	0	0	0	0	0	0	0	0	0	578	84%
Multifamily Residential	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Commercial	74	0	12	1	3	4	0	0	0	0	0	0	0	94	14%
Industrial	0	0	3	0	0	0	0	1	0	0	0	0	0	4	1%
Public Authority	3	0	1	0	0	2	0	5	0	0	0	0	0	11	2%
TOTALS	655	0	16	1	3	6	0	6	0	0	0	0	0	687	100%

ALLOCATION FACTOR: Meter size (inches):	EQUIVALENT METERS												TOTAL		
	5/8	3/4	1	1-1/4	1-1/2	2	2-1/2	3	4	6	8	10	12	EQUIV. METERS	PERCENT
Equiv. meters ratio:	1.0	1.0	2.5	3.7	5.0	8.0	12.5	15.0	25.0	50.0	80.0	120.0	160.0		
Residential	578	0	0	0	0	0	0	0	0	0	0	0	0	578	68%
Multifamily Residential	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Commercial	74	0	30	4	15	32	0	0	0	0	0	0	0	155	18%
Industrial	0	0	8	0	0	0	0	15	0	0	0	0	0	23	3%
Public Authority	3	0	3	0	0	16	0	75	0	0	0	0	0	97	11%
TOTALS	655	0	40	4	15	48	0	90	0	0	0	0	0	852	100%

ALLOCATION FACTOR: Meter size (inches):	EQUIVALENT SERVICES												TOTAL		
	5/8	3/4	1	1-1/4	1-1/2	2	2-1/2	3	4	6	8	10	12	EQUIV. SERVICES	PERCENT
Equiv. services ratio:	1.0	1.0	1.3	1.7	2.0	3.0	3.5	4.0	5.0	6.0	7.0	8.0	9.0		
Residential	578	0	0	0	0	0	0	0	0	0	0	0	0	578	80%
Multifamily Residential	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Commercial	74	0	16	2	6	12	0	0	0	0	0	0	0	109	15%
Industrial	0	0	4	0	0	0	0	4	0	0	0	0	0	8	1%
Public Authority	3	0	1	0	0	6	0	20	0	0	0	0	0	30	4%
TOTALS	655	0	21	2	6	18	0	24	0	0	0	0	0	726	100%

ALLOCATION OF SERVICE COST FUNCTIONS TO CUSTOMER CLASSES

	TOTAL	Residential	Multifamily Residential	Commercial	Industrial	Public Authority	Public Fire Protection
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
BASE COSTS:							
SYSTEM	109,274	64,161	0	17,650	2,036	24,334	1,093
DISTRIBUTION	14,871	8,732	0	2,402	277	3,312	149
EXTRA-CAPACITY COSTS:							
MAXIMUM-DAY SYSTEM	91,935	37,785	0	9,355	599	12,898	31,297
MAXIMUM-DAY DISTRIBUTION	0	0	0	0	0	0	0
MAXIMUM-HOUR SYSTEM	0	0	0	0	0	0	0
MAXIMUM-HOUR DISTRIBUTION	133,839	42,043	0	10,178	667	14,032	66,920
MAXIMUM-HOUR STORAGE	57,208	7,188	0	1,740	114	2,399	45,766
CUSTOMER COSTS:							
BILLING	40,940	34,444	0	5,602	238	656	
EQUIVALENT METERS	26,824	18,204	0	4,872	709	3,039	
EQUIVALENT SERVICES	50,922	40,569	0	7,672	554	2,127	
FIRE PROTECTION	15,615						15,615
TOTAL COST	541,427	253,127	0	59,470	5,195	62,796	160,839
LESS OTHER REVENUE	25,471	13,636	0	3,204	280	3,383	4,968
COST OF SERVICE	515,956	239,491	0	56,266	4,915	59,413	155,871
REVENUE AT PRESENT RATES	403,083	180,053	0	40,978	4,313	40,575	137,164
DIFFERENCE	112,873	59,438	0	15,288	602	18,838	18,707
PERCENT INCREASE/DECREASE	28%	33%		37%	14%	46%	14%

CAMBRIDGE MUNICIPAL WATER UTILITY
Comparison of Revenue
at
Present Rates, Cost of Service and Proposed Rates

<u>Customer Class</u>	<u>Revenue at Present Rates</u>	<u>Cost of Service</u>		<u>Proposed Rates</u>		
		<u>Revenue Required</u>	<u>Increase over Present Rates</u>	<u>Revenue</u>	<u>Increase over Present Rates</u>	<u>Percent of Cost of Service</u>
Residential	\$180,053	\$239,491	33%	\$239,591	33%	100%
Multifamily Residential	\$0	\$0		\$0		
Commercial	\$40,978	\$56,266	37%	\$57,293	40%	102%
Industrial	\$4,313	\$4,915	14%	\$6,008	39%	122%
Public Authority	\$40,575	\$59,413	46%	\$57,586	42%	97%
Public Fire Protection	<u>\$137,164</u>	<u>\$155,871</u>	14%	<u>\$155,871</u>	14%	100%
Total	<u><u>\$403,083</u></u>	<u><u>\$515,956</u></u>	<u><u>28%</u></u>	<u><u>\$516,349</u></u>	<u><u>28%</u></u>	<u><u>100%</u></u>

CAMBRIDGE MUNICIPAL WATER UTILITY

Proposed Water Rates and Rules

Public Fire Protection Service - - - F-1

Public fire protection service includes the use of hydrants for fire protection service only and such quantities of water as may be demanded for the purpose of extinguishing fires within the service area. This service shall also include water used for testing equipment and training personnel. For all other purposes, the metered or other rates set forth, or as may be filed with the Public Service Commission, shall apply.

The annual charge for public fire protection service to the Village of Cambridge shall be \$155,871. The utility may bill for this amount in equal monthly installments.

Billing: Same as Schedule Mg-1.

Private Fire Protection Service - Unmetered - - - Upf-1

This service shall consist of permanent or continuous unmetered connections to the main for the purpose of supplying water to private fire protection systems such as automatic sprinkler systems, standpipes, and private hydrants. This service shall also include reasonable quantities of water used for testing check valves and other backflow prevention devices.

Monthly Private Fire Protection Service Demand Charges:

2 - inch or smaller connection - \$	11.00
3 - inch connection - \$	21.00
4 - inch connection - \$	34.00
6 - inch connection - \$	69.00
8 - inch connection - \$	110.00
10 - inch connection - \$	165.00
12 - inch connection - \$	240.00
14 - inch connection - \$	315.00
16 - inch connection - \$	390.00

Billing: Same as Schedule Mg-1.

General Service - Metered - - - Mg-1

Monthly Service Charges:

5/8 -inch meter - \$	14.00	3 -inch meter - \$	73.00
3/4 -inch meter - \$	14.00	4 -inch meter - \$	104.00
1 -inch meter - \$	20.30	6 -inch meter - \$	140.00
1 1/4 -inch meter - \$	26.70	8 -inch meter - \$	189.00
1 1/2 -inch meter - \$	32.50	10 -inch meter - \$	251.00
2 -inch meter - \$	46.80	12 -inch meter - \$	312.00

Plus Volume Charges:

First	8,333	gallons used monthly - \$6.00 per 1,000 gallons
Next	25,000	gallons used monthly - \$5.75 per 1,000 gallons
Over	33,333	gallons used monthly - \$5.65 per 1,000 gallons

Billing: Bills for water service are rendered monthly and become due and payable upon issuance following the period for which service is rendered. A late payment charge of 1 percent per month will be added to bills not paid within 20 days of issuance. This late payment charge shall be applied to the total unpaid balance for utility service, including unpaid late payment charges. This late payment charge is applicable to all customers. The utility customer may be given a written notice that the bill is overdue no sooner than 20 days after the bill is issued. Unless payment or satisfactory arrangement for payment is made within the next 10 days, service may be disconnected pursuant to Wis. Admin. Code ch. PSC 185.

Combined Metering: For a residential customer with more than one meter on a single service lateral, volumetric reading from all meters shall be combined for billing. For a nonresidential customer, volumetric readings may be combined for billing if the utility for its own convenience places more than one meter on a single water service lateral. Multiple meters placed for the purpose of identifying water not discharged into the sanitary sewer are not considered for utility convenience and may not be combined for billing. This requirement does not preclude the utility from combining readings where metering configurations support such an approach. Volumetric readings from individually metered separate service laterals may not be combined for billing purposes.

General Service - Suburban - - - Mg-2

Water customers residing outside the corporate limits of the Village of Cambridge shall be billed at the regular rates for service (Schedule Mg-1) plus a 25 percent surcharge.

Billing: Same as Schedule Mg-1.

Additional Meter Rental Charge - - - Am-1

Upon request, the utility shall furnish and install additional meters to:

- A. Water service customers for the purpose of measuring the volume of water used that is not discharged into the sanitary sewer system; and
- B. Sewerage service customers who are not customers of the water utility for the purpose of determining the volume of sewage that is discharged into the sanitary sewer system.

The utility shall charge a meter installation charge of \$25.00 and a monthly rental fee for the use of this additional meter.

Monthly Additional Meter Rental Charges:

5/8 -inch meter - \$	7.00
3/4 -inch meter - \$	7.00
1 -inch meter - \$	10.00
1 1/4 -inch meter - \$	13.00
1 1/2 -inch meter - \$	16.00
2 -inch meter - \$	23.00

This schedule applies only if the additional meter is installed on the same service lateral as the primary meter and either:

- A. The additional meter is 3/4-inch or smaller if the metering configuration is the Addition Method; or
- B. The additional meter is 2-inch or smaller for all other metering configurations.

If the additional meter is larger than 2-inch or larger than 3/4-inch and installed in the Addition Method, each meter shall be treated as a separate account and Schedule Mg-1 rates shall apply.

Billing: Same as Schedule Mg-1.

Other Charges - - - OC-1

Payment Not Honored by Financial Institution Charge: The utility shall assess a \$25.00 charge when a payment rendered for utility service is not honored by the customer's financial institution. This charge may not be in addition to, but may be inclusive of, other such charges when the payment was for multiple services.

Billing: Same as Schedule Mg-1.

Public Service - - - Mpa-1

Metered Service

Water used by the Village of Cambridge on an intermittent basis for flushing sewers, street washing, flooding skating rinks, drinking fountains, etc., shall be metered and billed according to the rates set forth in Schedule Mg-1.

Unmetered Service

Where it is impossible to meter the service, the utility shall estimate the volume of water used based on the pressure, size of opening, and the period of time the water is used. The estimated quantity shall be billed at the volumetric rates set forth in Schedule Mg-1, excluding any service charges.

Billing: Same as Schedule Mg-1.

General Water Service - Unmetered - - - Ug-1

Service may be supplied temporarily on an unmetered basis where the utility cannot immediately install a water meter, including water used for construction. Unmetered service shall be billed the amount that would be charged to a metered residential customer using 3,000 gallons of water per month under Schedule Mg-1, including the service charge for a 5/8-inch meter. If the utility determines that actual usage exceeds 3,000 gallons of water per month, an additional charge for the estimated excess usage shall be made according to the rates under Schedule Mg-1.

This schedule applies only to customers with a 1-inch or smaller service connection. For customers with a larger service connection, the utility shall install a temporary meter and charges shall be based on the rates set forth under Schedule Mg-1.

Billing: Same as Schedule Mg-1.

Seasonal, Emergency, or Temporary Service - - - Mgt-1

Delete.

Seasonal Service - - - Sg-1

Seasonal customers are general service customers who voluntarily request disconnection of water service and who resume service at the same location within 12 months of the disconnection, unless service has been provided to another customer at that location in the intervening period. The utility shall bill seasonal customers the applicable service charges under Schedule Mg-1 year-round, including the period of temporary disconnection.

Seasonal service shall include customers taking service under Schedule Mg-1, Schedule Ug-1, or Schedule Am-1.

Upon reconnection, the utility shall apply a charge under Schedule R-1 and require payment of any unpaid charges under this schedule.

Billing: Same as Schedule Mg-1, unless the utility and customer agree to an alternative payment schedule for the period of voluntary disconnection.

Building and Construction Water Service - - - Mz-1

Delete.

Bulk Water - - - BW-1

All bulk water supplied from the water system through hydrants or other connections shall be metered or estimated by the utility. Utility personnel or a party approved by the utility shall supervise the delivery of water.

Bulk water sales are:

- A. Water supplied by tank trucks or from hydrants for the purpose of extinguishing fires outside the utility's service area;
- B. Water supplied by tank trucks or from hydrants for purposes other than extinguishing fires, such as water used for irrigation or filling swimming pools; or,
- C. Water supplied from hydrants or other temporary connections for general service type applications, except that Schedule Ug-1 applies for water supplied for construction purposes.

A service charge of \$25.00 and a charge for the volume of water used shall be billed to the party using the water. The volumetric charge shall be calculated using the highest volumetric rate for residential customers under Schedule Mg-1. In addition, for meters that are assigned to bulk water customers for more than 7 days, the applicable service charge in Schedule Mg-1 will apply after the first 7 days.

The water utility may require a reasonable deposit for the temporary use of its equipment under this and other rate schedules. The deposit(s) collected shall be refunded upon return of the utility's equipment. Damaged or lost equipment shall be repaired or replaced at the customer's expense.

Billing: Same as Schedule Mg-1.

Reconnection Charges - - - R-1

The utility shall assess a charge to reconnect a customer, which includes reinstalling a meter and turning on the valve at the curb stop, if necessary. A utility may not assess a charge for disconnecting a customer.

During normal business hours:	\$25.00
After normal business hours:	\$35.00

Billing: Same as Schedule Mg-1.

Water Lateral Installation Charge - - - Cz-1

The utility shall charge a customer for the actual cost of installing a water service lateral from the main through curb stop and box if these costs are not contributed as part of a subdivision development or otherwise recovered under Wis. Stats. Chapter 66.

Billing: Same as Schedule Mg-1.

Rules and Regulations - - - X-1

Delete Schedule X-1. Incorporate the operating rules for municipal water utilities as provided by the Public Service Commission.

Water Main Extension Rule - - - X-2

Water mains will be extended for new customers on the following basis:

- A. Where the cost of the extension is to immediately be collected through assessment by the municipality against the abutting property, the procedure set forth under Wis. Stat. § 66.0703 will apply, and no additional customer contribution to the utility will be required.
- B. Where the municipality is unwilling or unable to make a special assessment, the extension will be made on a customer-financed basis as follows:
 - 1. The applicant(s) will advance as a contribution in aid of construction the total amount equivalent to that which would have been assessed for all property under paragraph A.
 - 2. Part of the contribution required in paragraph B.1. will be refundable. When additional customers are connected to the extended main within 10 years of the date of completion, contributions in aid of construction will be collected equal to

the amount which would have been assessed under paragraph A. for the abutting property being served. This amount will be refunded to the original contributor(s). In no case will the contributions received from additional customers exceed the proportionate amount which would have been required under paragraph A., nor will it exceed the total assessable cost of the original extension.

- C. When a customer connects to a transmission main or connecting loop installed at utility expense within 10 years of the date of completion, there will be a contribution required of an amount equivalent to that which would have been assessed under paragraph A.

Water Main Installations in Platted Subdivisions - - - X-3

Application for installation of water mains in regularly platted real estate development subdivisions shall be filed with the utility.

If the developer, or a contractor employed by the developer, is to install the water mains (with the approval of the utility), the developer shall be responsible for the total cost of construction.

If the utility or its contractor is to install the water mains, the developer shall be required to advance to the utility, prior to the beginning of the construction, the total estimated cost of the extension. If the final costs exceed estimated costs, an additional billing will be made for the balance of the cost due. This balance is to be paid within 30 days. If final costs are less than estimated, a refund of the overpayment will be made by the water utility.

CAMBRIDGE MUNICIPAL WATER UTILITY

Customer Water Bill Comparison at Present and Proposed Rates

Customer Type	Meter Size	Volume (1000 Gallons)	<u>Monthly</u>		Percent Change
			Bills at Old Rates	Bills at New Rates	
Small Residential	5/8"	2	\$ 19.70	\$ 26.00	32%
Average Residential	5/8"	3	\$ 24.15	\$ 32.00	33%
Large Residential	5/8"	5	\$ 33.05	\$ 44.00	33%
Large Residential	5/8"	10	\$ 54.47	\$ 73.58	35%
Large Residential	5/8"	30	\$ 133.47	\$ 188.58	41%
Commercial	5/8"	20	\$ 93.97	\$ 131.08	39%
Commercial	1"	50	\$ 206.43	\$ 308.22	49%
Commercial	2"	75	\$ 309.33	\$ 475.97	54%
Commercial	2"	110	\$ 424.83	\$ 673.72	59%
Industrial	1"	10	\$ 59.27	\$ 79.88	35%
Industrial	1"	30	\$ 138.27	\$ 194.88	41%
Industrial	3"	55	\$ 263.33	\$ 389.17	48%
Public Authority	1"	70	\$ 272.43	\$ 421.22	55%
Public Authority	2"	215	\$ 771.33	\$ 1,266.97	64%
Public Authority	3"	550	\$ 1,896.83	\$ 3,185.92	68%
Public Authority	3"	725	\$ 2,474.33	\$ 4,174.67	69%
Public Fire Protection (Annual charge - 100% Municipal)			\$ 137,164	\$ 155,871	14%

**Cambridge Municipal Water Utility
Schedule of Depreciation Rates
Effective January 1, 2015**

<u>Account Number</u>	<u>Account Title</u>	<u>Deprec. Rate</u>
	SOURCE OF SUPPLY PLANT	
311	Structures and Improvements	3.2%
314	Wells and Springs	2.9%
	PUMPING PLANT	
325	Electric Pumping Equipment	4.4%
328	Other Pumping Equipment	4.4%
	WATER TREATMENT PLANT	
331	Structures and Improvements	3.2%
332	Sand or Other Media Filtration Equipment	3.3%
334	Other Water Treatment Equipment	6.0%
	TRANSMISSION AND DISTRIBUTION PLANT	
342	Distribution Reservoirs and Standpipes	1.9%
343	Transmission and Distribution Mains	1.3%
345	Services	2.9%
346	Meters	5.5%
348	Hydrants	2.2%
349	Other Transmission and Distribution Plant	5.0%
	GENERAL PLANT	
390	Office Furniture and Equipment	5.8%
390.1	Computer Equipment	26.7%
392	Transportation Equipment	13.3%
398	Miscellaneous Equipment	5.8%