



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: CEDARBURG LIGHT & WATER COMMISSION

---

Principal Office: N30 W5926 LINCOLN BOULEVARD  
P.O. BOX 767  
CEDARBURG, WI 53012-0767

---

For the Year Ended: DECEMBER 31, 2002

---

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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>ELECTRIC OPERATING SECTION</b>	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** CEDARBURG LIGHT & WATER COMMISSION

**Utility Address:** N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012-0767

**When was utility organized?** 12/28/1901

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.cedarburglightandwater.com

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

**Name:** JILL S FRANK

**Title:** OFFICE MANAGER

**Office Address:**

N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012-0767

**Telephone:** (262) 375 - 7650

**Fax Number:** (262) 375 - 7655

**E-mail Address:** JFRANK@WPPISYS.ORG

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** JOSEPH DORR

**Title:** COMMISSION PRESIDENT

**Office Address:**

W67 N721 FRANKLIN AVE

CEDARBURG, WI 53012

**Telephone:** (262) 377 - 3197

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

---

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

---

**Name:** CHUCK CEDEGREN

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & CO.  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** ccedegren@virchowkrause.com

**Date of most recent audit report:** 3/31/2003

**Period covered by most recent audit:** CALENDAR YEAR 2002

---

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

---

**Name:** DALE A. LYTHJOHAN

**Title:** GENERAL MANAGER

**Office Address:**

N30 W5926 LINCOLN BLVD.  
P.O. BOX 767  
CEDARBURG, WI 53012

**Telephone:** (262) 375 - 7650

**Fax Number:** (262) 375 - 7655

**E-mail Address:** DLYTHJOHAN@WPPISYS.ORG

---

**Name:** DENNIS HINTZ

**Title:** WATER SUPERINTENDENT

**Office Address:**

N30 W5926 LINCOLN BOULEVARD  
P.O. BOX 767  
CEDARBURG, WI 53012

**Telephone:** (262) 375 - 7650

**Fax Number:** (262) 375 - 7655

**E-mail Address:** DHINTZ@WPPISYS.ORG

---

**Name:** STEVE BELL

**Title:** ELECTRIC SUPERINTENDENT

**Office Address:**

N30 W5926 LINCOLN BLVD.  
P.O. BOX 767  
CEDARBURG, WI 53012

**Telephone:** (262) 375 - 7650 EXT

**Fax Number:** (262) 375 - 7655

**E-mail Address:** SBELL@WPPISYS.ORG

---

**Name of utility commission/committee:** CEDARBURG LIGHT & WATER COMMISSION

---

**Names of members of utility commission/committee:**

CHARLES T BRADBURN, VICE PRESIDENT  
JOE DORR, PRESIDENT

### IDENTIFICATION AND OWNERSHIP

**Names of members of utility commission/committee:**

JOHN HAMMEN, COUNCIL REPRESENTATIVE  
ELLEN S. HAYNES  
BLAINE HILGENDORF

**Is sewer service rendered by the utility?** NO

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: [REDACTED]

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

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

Firm Name:

**Contact Person:**

Title:

Telephone: ( ) -

Fax Number: ( ) -

**E-mail Address:**

**Contract/Agreement beginning-ending dates:** 1/1/2002 12/31/2002

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

NONE

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	9,455,948	8,837,122	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	7,205,348	6,898,534	2
Depreciation Expense (403)	661,976	634,444	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	502,595	501,160	5
<b>Total Operating Expenses</b>	<b>8,369,919</b>	<b>8,034,138</b>	
<b>Net Operating Income</b>	<b>1,086,029</b>	<b>802,984</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,086,029</b>	<b>802,984</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(3,668)	(1,347)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	126,619	203,219	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>122,951</b>	<b>201,872</b>	
<b>Total Income</b>	<b>1,208,980</b>	<b>1,004,856</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	416	251	13
<b>Total Miscellaneous Income Deductions</b>	<b>416</b>	<b>251</b>	
<b>Income Before Interest Charges</b>	<b>1,208,564</b>	<b>1,004,605</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	55,801	68,945	14
Amortization of Debt Discount and Expense (428)	6,450	7,969	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	486	1,508	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>62,737</b>	<b>78,422</b>	
<b>Net Income</b>	<b>1,145,827</b>	<b>926,183</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,802,372	12,881,461	20
Balance Transferred from Income (433)	1,145,827	926,183	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	27,631	5,272	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>14,920,568</b>	<b>13,802,372</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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON CERTIFICATES OF DEPOSITS	81,427	5
INTEREST OF HIGH PERFORMANCE MUNICIPAL ACCOUNT	22,464	6
INTEREST ON STATE INVESTMENT POOL ACCOUNTS	22,728	7
<b>Total (Acct. 419):</b>	<b>126,619</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	8
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	9
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
COSTS ASSOCIATED WITH LEGISLATIVE ACTIVITIES	416	10
<b>Total (Acct. 426):</b>	<b>416</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	11
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	12
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	13
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
MISCELLANEOUS WORK PERFORMED AND MATERIAL INSTALLED FOR CITY	6,851	14
CONSTRUCT AND DONATE PARK TO CITY TO COMMEMORATE UTILITY'S FIRST 100 YF	20,780	15
<b>Total (Acct. 439)--Debit:</b>	<b>27,631</b>	

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

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	1,873	8,076			<b>9,949</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll	566	4,397			<b>4,963</b>	<b>3</b>
Materials	2,234	1,100			<b>3,334</b>	<b>4</b>
Taxes	43	336			<b>379</b>	<b>5</b>
<b>Other (list by major classes):</b>						
OUTSIDE SERVICE AND SUPPLIES	854	0			<b>854</b>	<b>6</b>
FRINGES AND CLEARING (WITHOUT STORES CLEARING AND SOC SEC)	665	3,422			<b>4,087</b>	<b>7</b>
<b>Total costs and expenses</b>	<b>4,362</b>	<b>9,255</b>	<b>0</b>	<b>0</b>	<b>13,617</b>	
<b>Net income (or loss)</b>	<b>(2,489)</b>	<b>(1,179)</b>	<b>0</b>	<b>0</b>	<b>(3,668)</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,439,224	8,016,724	0	0	9,455,948	1
Less: interdepartmental sales	663	61,403	0	0	62,066	2
Less: interdepartmental rents	0	15,600	0	0	15,600	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	(4,195)	0	0	(4,195)	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,438,561</b>	<b>7,943,916</b>	<b>0</b>	<b>0</b>	<b>9,382,477</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	247,602	41,256	<b>288,858</b>	1
Electric operating expenses	389,743	64,940	<b>454,683</b>	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	4,962	827	<b>5,789</b>	6
Other nonutility expenses			0	7
Water utility plant accounts	20,013	3,335	<b>23,348</b>	8
Electric utility plant accounts	159,551	26,585	<b>186,136</b>	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	64	10	<b>74</b>	13
Accum. prov. for depreciation of electric plant	39,890	6,646	<b>46,536</b>	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	152,169	(152,169)	0	18
All other accounts	51,433	8,570	<b>60,003</b>	19
<b>Total Payroll</b>	<b>1,065,427</b>	<b>0</b>	<b>1,065,427</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 (101-107)	25,420,511	23,665,925	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,174,371	6,654,501	2
<b>Net Utility Plant</b>	<b>18,246,140</b>	<b>17,011,424</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>18,246,140</b>	<b>17,011,424</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	2,864,905	3,231,766	9
<b>Total Other Property and Investments</b>	<b>2,864,905</b>	<b>3,231,766</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	76,389	78,296	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	700	700	12
Temporary Cash Investments (136)	1,458,834	384,482	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	754,058	740,235	15
Other Accounts Receivable (143)	260,271	340,392	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	10,586	17,331	18
Materials and Supplies (151-163)	372,147	347,543	19
Prepayments (165)	58,323	42,926	20
Interest and Dividends Receivable (171)	52,707	99,302	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>3,044,015</b>	<b>2,051,207</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	22,274	37,619	24
Other Deferred Debits (182-186)	1,091,565	1,031,593	25
<b>Total Deferred Debits</b>	<b>1,113,839</b>	<b>1,069,212</b>	
<b>Total Assets and Other Debits</b>	<b>25,268,899</b>	<b>23,363,609</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	178,737	167,090	<b>26</b>
Appropriated Earned Surplus (215)	0	0	<b>27</b>
Unappropriated Earned Surplus (216)	14,920,568	13,802,372	<b>28</b>
<b>Total Proprietary Capital</b>	<b>15,099,305</b>	<b>13,969,462</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	840,000	1,100,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	10,213	18,203	<b>31</b>
<b>Total Long-Term Debt</b>	<b>850,213</b>	<b>1,118,203</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	548,366	523,277	<b>33</b>
Payables to Municipality (233)	188,488	172,392	<b>34</b>
Customer Deposits (235)	20,460	18,313	<b>35</b>
Taxes Accrued (236)	248,578	252,851	<b>36</b>
Interest Accrued (237)	11,480	14,987	<b>37</b>
Matured Long-Term Debt (239)	0	0	<b>38</b>
Matured Interest (240)	0	0	<b>39</b>
Tax Collections Payable (241)	31,366	31,491	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	1,323	13	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,050,061</b>	<b>1,013,324</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	30,355	13,755	<b>43</b>
Other Deferred Credits (253)	1,310,403	1,204,988	<b>44</b>
<b>Total Deferred Credits</b>	<b>1,340,758</b>	<b>1,218,743</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>45</b>
Injuries and Damages Reserve (262)	0	0	<b>46</b>
Pensions and Benefits Reserve (263)	0	0	<b>47</b>
Miscellaneous Operating Reserves (265)	0	0	<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	6,928,562	6,043,877	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>25,268,899</b>	<b>23,363,609</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 (101)	12,566,896	0	0	12,688,054	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	10,421	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	39,375	0	0	115,765	7
<b>Total Utility Plant</b>	<b>12,606,271</b>	<b>0</b>	<b>0</b>	<b>12,814,240</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,620,315	0	0	4,554,056	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	9
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	10
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	12
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	13
<b>Total Accumulated Provision</b>	<b>2,620,315</b>	<b>0</b>	<b>0</b>	<b>4,554,056</b>	
<b>Net Utility Plant</b>	<b>9,985,956</b>	<b>0</b>	<b>0</b>	<b>8,260,184</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,361,430	4,293,071			<b>6,654,501</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	249,632	412,344			<b>661,976</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,141				<b>8,141</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Depr on #392 & 396	15,414	26,297			<b>41,711</b>	<b>9</b>
Salvage	3,923	28,059			<b>31,982</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Dr Accum Depr Adj's	0	67			<b>67</b>	<b>12</b>
<b>Total credits</b>	<b>277,110</b>	<b>466,767</b>	<b>0</b>	<b>0</b>	<b>743,877</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	18,110	130,564			<b>148,674</b>	<b>15</b>
Cost of removal	115	74,190			<b>74,305</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Cr Accum Depr Adj's	0	1,028			<b>1,028</b>	<b>18</b>
<b>Total debits</b>	<b>18,225</b>	<b>205,782</b>	<b>0</b>	<b>0</b>	<b>224,007</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,620,315</b>	<b>4,554,056</b>	<b>0</b>	<b>0</b>	<b>7,174,371</b>	<b>20</b>
						<b>21</b>
						<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	0	0	1
<b>Other (specify):</b>					
Non-Utility Property	0	0	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	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
<b>Total Additions</b>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
<b>Total accounts written off</b>	<b>0</b>
<b>Balance end of year</b>	<b>0</b>

### 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 (151)			0		0	0	1
Fuel stock expenses (152)			0		0	0	2
Plant mat. & oper. sup. (154)			321,795		321,795	300,425	3
<b>Total Electric Utility</b>					<b>321,795</b>	<b>300,425</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	321,795	300,425	1
Water utility (154)	39,994	43,062	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	10,358	4,056	8
<b>Total Materials and Supplies</b>	<b>372,147</b>	<b>347,543</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>				
DEBT DISC & EXP ON GOVERNMENT OBLIGATION BONDS 8/99	6,450	181	9,363	1
LOSS ON ADVANCE REFUND OF REVENUE BOND	8,894	181	12,911	2
<b>Total</b>			<b>22,274</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	167,090	1
<b>Changes during year (explain):</b>		
UTILITY INSTALLED POLES, BRACKETS & FIXTURES ON BRIDGE, PROJECT FUNDED	5,808	2
NEW FENCE AT UTILITY'S WELL #3 TO SHIELD MULTIPLE BLDGS AT SITE, FUNDED E	5,839	3
<b>Balance end of year</b>	<b><u>178,737</u></b>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELEC & WTR GOVN OBLIGATION BOND	08/25/1999	10/01/2005	4.44%	840,000	1
<b>Total Bonds (Account 221):</b>				<b>840,000</b>	
Total Reacquired Bonds (Account 222)				0	2
<b>Net amount of bonds outstanding December 31:</b>				<b><u>840,000</u></b>	

**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>Other Long-Term Debt (224)</b>					
DSM LOAN WITH WIS PUBLIC POWER INC	01/31/1994	01/31/2004	2.00%	10,213	1
<b>Total for Account 224</b>				<b>10,213</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	252,851	1
<b>Accruals:</b>		
Charged water department expense	231,577	2
Charged electric department expense	275,716	3
Charged sewer department expense	0	4
<b>Other (explain):</b>		
CHARGED DIRECTLY TO ELECTRIC AND WATER DEPTS' WORK ORDERS	24,869	5
CHARGED DIRECTLY TO GENERAL LEDGER ACCOUNTS	3,935	6
<b>Total Accruals and other credits</b>	<b>536,097</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	441,000	7
Social Security taxes	79,307	8
PSC Remainder Assessment	8,854	9
<b>Other (explain):</b>		
LICENSE FEE ASSESSMENT-WI DEPT OF REV (GROSS RECEIPTS TAX)	11,209	10
<b>Total payments and other debits</b>	<b>540,370</b>	
<b>Balance end of year</b>	<b>248,578</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>					
INTEREST ACCRUED GOVN OBL BONDS	12,450	55,801	58,694	9,557	1
<b>Subtotal</b>	<b>12,450</b>	<b>55,801</b>	<b>58,694</b>	<b>9,557</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
237 INTEREST ACCRUED ON CUSTOMER DEPOSITS	2,537	486	1,100	1,923	4
<b>Subtotal</b>	<b>2,537</b>	<b>486</b>	<b>1,100</b>	<b>1,923</b>	
<b>Total</b>	<b>14,987</b>	<b>56,287</b>	<b>59,794</b>	<b>11,480</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	4,443,533	1,318,693	281,651	0	0	<b>6,043,877</b>	1
<b>Add credits during year:</b>							
For Services	125,492	82,261				<b>207,753</b>	2
For Mains	610,163					<b>610,163</b>	3
<b>Other (specify):</b>							
HYDRANTS	74,945					<b>74,945</b>	4
REIMBURSEMENT FROM SEWERAGE COMM FOR PORTION OF COST TO PURCH PORTABLE FLOW DETECTION UNIT	1,750					<b>1,750</b>	5
<b>Deduct charges (specify):</b>							
LOWER CONTRIBUTION PREVIOUSLY RECORDED FOR STATE FUNDED PROJECT, AS STATE PAID UTILITY LESS THAN ORIGINALLY EXPECTED			9,926			<b>9,926</b>	6
<b>Balance End of Year</b>	<b>5,255,883</b>	<b>1,400,954</b>	<b>271,725</b>	<b>0</b>	<b>0</b>	<b>6,928,562</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	7

### 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	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
CD'S & \$'S INVESTED IN ST POOL FOR FUTURE CAPITAL PROJECTS	2,598,752	3
SPECIAL REDEMPTION FUND-FOR PRINCIPAL & INTEREST PAYMENTS	165,688	4
LIABILITY INSURANCE RESERVE	100,465	5
<b>Total (Acct. 125):</b>	<b>2,864,905</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	6
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE	0	7
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE	0	8
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE	0	9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	127,437	11
Electric	626,621	12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>754,058</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	179,804	15
Merchandising, jobbing and contract work	2,851	16
<b>Other (specify):</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.

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
JOINT CABLE PLACEMENT	22,352	17
INST PRIM & SEC LINE EXTENSIONS AND ELEC SERVICES	42,182	18
SALES TAX ON POLE RENTAL	917	19
INSTALL STREET LIGHTING FACILITIES	0	20
PROPERTY INSURANCE CLAIMS OUTSTANDING	10,646	21
MISC & LIKE ITEMS LESS THAN \$10,000 WHEN GROUPED BY TYPE	1,519	22
<b>Total (Acct. 143):</b>	<b>260,271</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL LIENS AND OUTSTANDING MISC BILLINGS	6,606	23
DOLLARS UNDERBILLED IN 2002 FOR PUBLIC FIRE PROTECTION	3,980	24
<b>Total (Acct. 145):</b>	<b>10,586</b>	
<b>Prepayments (165):</b>		
PROPERTY & LIABILITY INSURANCE	41,840	25
HEALTH AND DENTAL INSURANCE	16,073	26
MISCELLANEOUS INVOICES PAID IN 2002 FOR 2003 EXPENSES	410	27
<b>Total (Acct. 165):</b>	<b>58,323</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	28
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
PRELIMINARY WORK DONE TO FIND SUITABLE LAND FOR A FUTURE WELL 7 SITE	29,654	29
<b>Total (Acct. 183):</b>	<b>29,654</b>	
<b>Clearing Accounts (184):</b>		
NO BALANCE LEFT AT THE END OF THE YEAR	0	30
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	31
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
ENERGY CONSERVATION PROGRAM: '87=40,936; '88=\$57,247; '89=\$38,609;		32
'90=\$62,735; '91=\$51,708; '92=\$61,056; '93=\$131,447; '94=\$133,472; '95=\$62,338		33
'96=\$60,751; '97=\$64,157; '98=\$51,748; '99=\$58,905; '00=\$55,844; '01=\$54,936;		34
'02=\$76,023.	1,061,911	35
FIELD INVENTORY & TRAINING ON ELECTRIC CAD SYSTEM:		36
'98=\$42,343; '99=\$13,941; '99 EXPENSED 1/4=<\$14,071>; '00 EXPENSED 1/4=		37

### 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>Miscellaneous Deferred Debits (186):</b>		
<\$14,071>; '01 EXPENSED 1/4=<\$14,071>, '02 EXPENSED 1/4=<14,078>	0	38
<b>Total (Acct. 186):</b>	<b>1,061,911</b>	
<b>Payables to Municipality (233):</b>		
DECEMBER 2002 SEWER BILLING	156,123	39
ACCOUNTS PAYABLE INVOICES TO BE PAID IN 2003 FOR MISC GOOD & SVC	32,365	40
<b>Total (Acct. 233):</b>	<b>188,488</b>	
<b>Other Deferred Credits (253):</b>		
VACATION, SICK LEAVE AND COMP TIME LIABILITY	207,449	41
DEMAND SIDE MANAGEMENT PROGRAMS (AUTHORIZED CONSERVATION EXPENSE)	1,039,000	42
DEFERRED COMP PROGRAM	17,970	43
PUBLIC BENEFIT PROGRAM REVENUES, '00=\$23,337; '01=\$95,626; '02=\$98,430	217,391	44
PUBLIC BENEFIT LOW INCOME PROGRAM EXPENSES: '00=\$1,120; '01=\$23,529;		45
'02=\$46,706	(71,355)	46
PUBLIC BENEFIT CONSERVATION PROGRAM EXPENSES: '00=\$1,464; '01=\$49,578;		47
'02=\$49,604	(100,646)	48
BULK WATER PAYMENTS MADE IN ADVANCE (PD IN 2002 FOR 2003 WATER)	594	49
<b>Total (Acct. 253):</b>	<b>1,310,403</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	12,014,495	12,429,655	0	0	24,444,150	1
Materials and Supplies	41,528	311,110	0	0	352,638	2
<b>Other (specify):</b>						
STORES EXPENSE	21,163	(13,956)			7,207	3
<b>Less Average:</b>						
Reserve for Depreciation	2,490,872	4,423,563	0	0	6,914,435	4
Customer Advances for Construction	12,955	9,100			22,055	5
Contributions in Aid of Construction	4,849,708	1,636,511	0	0	6,486,219	6
<b>Other (specify):</b>						
NONE	0	0			0	7
<b>Average Net Rate Base</b>	<b>4,723,651</b>	<b>6,657,635</b>	<b>0</b>	<b>0</b>	<b>11,381,286</b>	
Net Operating Income	446,387	639,642	0	0	1,086,029	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>9.45%</b>	<b>9.61%</b>	<b>N/A</b>	<b>N/A</b>	<b>9.54%</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	172,913	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	14,361,470	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>14,534,383</b>	
<b>Net Income</b>		
Net Income	1,145,827	5
 <b>Percent Return on Proprietary Capital</b>	 <b>7.88%</b>	

## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

---

**1. Acquisitions.**

NONE

---

**2. Leaseholder changes.**

NONE

---

**3. Extensions of service.**

ELECTRIC AND WATER FACILITIES WERE EXTENDED TO NEW SUBDIVISIONS, BUSINESSES AND INDIVIDUAL PROPERTIES. WATER FACILITIES WERE ALSO EXTENDED TO PROPERTIES ANNEXED INTO THE CITY BOUNDARIES DURING THE YEAR.

---

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

NEW WATER RATES WERE IMPLEMENTED, EFFECTIVE 1/1/02. THE UTILITY DOES NOT ANTICIPATE FILING FOR AN ELECTRIC OR WATER RATE CHANGE TO BECOME EFFECTIVE IN 2003.

---

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

NONE

---

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

NONE

---

**7. Any additional matters.**

BEGINNING MID-2003, THE CEDARBURG COMMON COUNCIL DECIDED TO HAVE THE UTILITY BILL PUBLIC FIRE PROTECTION CHARGES TO ITS CUSTOMERS DIRECTLY RATHER THAN TO THE MUNICIPALITY. THE UTILITY WILL BE APPLYING FOR A RATE CASE EARLY IN 2003 TO FORMALIZE RATE STRUCTURE.

AN AREA ON THE SOUTH SIDE OF THE FORMER POWER PLANT BUILDING WAS DEVELOPED INTO A SMALL PARK/REST AREA BY THE UTILITY, AND DONATED TO THE MUNICIPALITY. THIS PARK/REST AREA WILL SERVE AS A LASTING COMMEMORATION TO THE UTILITY'S FIRST 100 YEARS OF SERVICE. IT WAS DEDICATED TO CARL KLUG AND WILMER BOERNER WHO DIED WHILE WORKING AT THE POWER PLANT MANY YEARS AGO.

**FINANCIAL SECTION FOOTNOTES**

---

**Revenues Subject to Wisconsin Remainder Assessment (Page F-04)**

The Electric Utility's balance in #904 at the end of 2002 was a large credit balance because of a bankruptcy written-off in a prior year for Crane Lithography which was ultimately paid through payment of a tax lien in 2002.

---

**Bonds (Accts. 221 and 222) (Page F-14)**

Account #221: Note that the interest rate reported prior to 2002 PSC Report was incorrect. The average interest rate on GO Bond listed is 4.44%. This has been corrected and listed as such in the 2002 PSC Report.

---

**Interest Accrued (Acct. 237) (Page F-17)**

OTHER LONG TERM DEBT (224): Interest on Demand Side Management (Conservation) Loan from WPPI is not shown here, it is included with DSM expenses in account #186, Other Deferred Debits.

NOTES PAYABLE (231): This \$486 interest accrued applies to customer deposits, not miscellaneous long-term debt. Therefore, it does not tie to the Notes Payable and Miscellaneous Long-Term Debt Schedule.

---

**Balance Sheet End-of-Year Account Balances (Page F-19)**

AMORTIZATION OF CONSERVATION EXPENSES, ACCT #186

See PSC letter dated January 31, 2001 for authorization to expense \$77,500 per year for conservation expenses. Applies to 2000, 2001, and 2002.

AMORTIZATION OF CAD EXPENSES, ACCT #186

See PSC letter dated January 1, 1999 for authorization to amortize CAD implementation costs over 4 years. 2002 was the last year of this amortization, therefore no balance remains in #186 at the end of 2002 for these costs.

PREPAYMENTS, ACCT #165

Balance in #165 was decreased by \$12 to force asset side of balance sheet to agree with liability side. (which was off prior to this adjustment due to rounding)

---

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

good filer

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,415,915	1
<b>Total Sales of Water</b>	<b>1,415,915</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,650	2
Miscellaneous Service Revenues (471)	360	3
Rents from Water Property (472)	15,203	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,096	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>23,309</b>	
<b>Total Operating Revenues</b>	<b>1,439,224</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	126	8
Pumping Expenses (620-633)	87,642	9
Water Treatment Expenses (640-652)	63,267	10
Transmission and Distribution Expenses (660-678)	143,508	11
Customer Accounts Expenses (901-905)	30,623	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	191,088	14
<b>Total Operation and Maintenance Expenses</b>	<b>516,254</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	249,632	15
Amortization Expense (404-407)	0	16
Taxes (408)	226,951	17
<b>Total Other Operating Expenses</b>	<b>476,583</b>	
<b>Total Operating Expenses</b>	<b>992,837</b>	
<b>NET OPERATING INCOME</b>	<b>446,387</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	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	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	3,249	244,784	667,083	4
Commercial	369	93,555	196,489	5
Industrial	41	95,766	125,258	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,659</b>	<b>434,105</b>	<b>988,830</b>	
Private Fire Protection Service (462)	84		41,988	7
Public Fire Protection Service (463)	1		342,808	8
Other Sales to Public Authorities (464)	31	23,229	41,626	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	200	663	12
<b>Total Sales of Water</b>	<b>3,776</b>	<b>457,534</b>	<b>1,415,915</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>
------------------------------	----------------------------------	--	-------------------------

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)	342,808	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>342,808</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,650	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>3,650</b>	
<b>Miscellaneous Service Revenues (471):</b>		
FEES FOR RECONNECTING METERS	360	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>360</b>	
<b>Rents from Water Property (472):</b>		
RENTS FOR GROUNDS AND BUILDING AT WELL 3 BY CELLULAR COMPANIES	15,203	8
<b>Total Rents from Water Property (472)</b>	<b>15,203</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,096	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total Other Water Revenues (474)</b>	<b>4,096</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	12
<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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	126	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
<b>Total Source of Supply Expenses</b>	<b>126</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	3,521	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	61,403	17
Pumping Labor and Expenses (624)	6,615	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	2,683	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	174	22
Maintenance of Structures and Improvements (631)	3,355	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	9,891	25
<b>Total Pumping Expenses</b>	<b>87,642</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	4,401	26
Chemicals (641)	25,718	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	28,907	<b>28</b>
Miscellaneous Expenses (643)	450	<b>29</b>
Rents (644)	0	<b>30</b>
Maintenance Supervision and Engineering (650)	176	<b>31</b>
Maintenance of Structures and Improvements (651)	0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	3,615	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>63,267</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	3,560	<b>34</b>
Storage Facilities Expenses (661)	27	<b>35</b>
Transmission and Distribution Lines Expenses (662)	19,486	<b>36</b>
Meter Expenses (663)	5,280	<b>37</b>
Customer Installations Expenses (664)	6,257	<b>38</b>
Miscellaneous Expenses (665)	65,418	<b>39</b>
Rents (666)	0	<b>40</b>
Maintenance Supervision and Engineering (670)	0	<b>41</b>
Maintenance of Structures and Improvements (671)	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	1,228	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	20,888	<b>44</b>
Maintenance of Fire Mains (674)	0	<b>45</b>
Maintenance of Services (675)	11,576	<b>46</b>
Maintenance of Meters (676)	3,959	<b>47</b>
Maintenance of Hydrants (677)	5,829	<b>48</b>
Maintenance of Miscellaneous Plant (678)	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>143,508</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	3,692	<b>50</b>
Meter Reading Labor (902)	5,853	<b>51</b>
Customer Records and Collection Expenses (903)	18,531	<b>52</b>
Uncollectible Accounts (904)	0	<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	2,547	54
<b>Total Customer Accounts Expenses</b>	<b>30,623</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	0	55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	56,924	56
Office Supplies and Expenses (921)	4,853	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	3,473	59
Property Insurance (924)	2,607	60
Injuries and Damages (925)	8,053	61
Employee Pensions and Benefits (926)	69,572	62
Regulatory Commission Expenses (928)	114	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	20,550	65
Rents (931)	15,600	66
Maintenance of General Plant (932)	9,342	67
<b>Total Administrative and General Expenses</b>	<b>191,088</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>516,254</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	WIS ADMIN CODE - PSC SECTION 109	210,283	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,627	2
<b>Net property tax equivalent</b>		<b>205,656</b>	
Social Security	PAYROLL DISTRIBUTION	19,990	3
PSC Remainder Assessment	BASED ON REVENUES	1,305	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>226,951</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			Ozaukee				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.204620				3
County tax rate	mills		1.974150				4
Local tax rate	mills		7.566830				5
School tax rate	mills		11.211350				6
Voc. school tax rate	mills		2.053500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.010450</b>				<b>10</b>
Less: state credit	mills		1.579030				11
<b>Net tax rate</b>	mills		<b>21.431420</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.566830</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.264850</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.831680</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.010450</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.905314</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.431420</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.402162</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>11,463,141</b>	11,463,141				22
Materials & Supplies	\$	<b>39,994</b>	39,994				23
<b>Subtotal</b>	\$	<b>11,503,135</b>	<b>11,503,135</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>414,427</b>	414,427				25
<b>Taxable Assets</b>	\$	<b>11,088,708</b>	<b>11,088,708</b>				<b>26</b>
Assessment Ratio	dec.		0.977400				27
<b>Assessed Value</b>	\$	<b>10,838,103</b>	<b>10,838,103</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.402162</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>210,283</b>	<b>210,283</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	192,196					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>210,283</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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	325,935		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>325,935</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	48,195		12
Structures and Improvements (321)	178,893	7,898	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	332,639		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	42,052		20
<b>Total Pumping Plant</b>	<b>601,779</b>	<b>7,898</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	312,689		22
Water Treatment Equipment (332)	350,536		23
<b>Total Water Treatment Plant</b>	<b>663,225</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,710		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)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			325,935	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>325,935</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			48,195	12
Structures and Improvements (321)	655		186,136	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			332,639	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			42,052	20
<b>Total Pumping Plant</b>	<b>655</b>	<b>0</b>	<b>609,022</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			312,689	22
Water Treatment Equipment (332)			350,536	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>663,225</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			1,710	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	135,661		26
Transmission and Distribution Mains (343)	6,973,168	826,701	27
Fire Mains (344)	0		28
Services (345)	1,523,573	158,355	29
Meters (346)	285,471	34,630	30
Hydrants (348)	588,963	87,014	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>9,508,546</b>	<b>1,106,700</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	11,350		35
Computer Equipment (391.1)	43,267	2,894	36
Transportation Equipment (392)	86,448		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	26,640	1,919	39
Laboratory Equipment (395)	6,332	3,500	40
Power Operated Equipment (396)	52,210		41
Communication Equipment (397)	136,363		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>362,610</b>	<b>8,313</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,462,095</b>	<b>1,122,911</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>11,462,095</b>	<b>1,122,911</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)			135,661 26
Transmission and Distribution Mains (343)	3,041		7,796,828 27
Fire Mains (344)			0 28
Services (345)	14		1,681,914 29
Meters (346)	13,510		306,591 30
Hydrants (348)	491		675,486 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>17,056</b>	<b>0</b>	<b>10,598,190</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			11,350 35
Computer Equipment (391.1)	399		45,762 36
Transportation Equipment (392)			86,448 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			28,559 39
Laboratory Equipment (395)			9,832 40
Power Operated Equipment (396)			52,210 41
Communication Equipment (397)			136,363 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>399</b>	<b>0</b>	<b>370,524</b>
<b>Total utility plant in service directly assignable</b>	<b>18,110</b>	<b>0</b>	<b>12,566,896</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>18,110</b>	<b>0</b>	<b>12,566,896</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	183,596	2.90%	9,452	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>183,596</b>		<b>9,452</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	116,171	3.20%	5,840	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	135,155	4.40%	14,636	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	18,759	4.40%	1,850	15
<b>Total Pumping Plant</b>	<b>270,085</b>		<b>22,326</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	143,833	3.20%	10,006	16
Water Treatment Equipment (332)	228,277	3.56%	12,485	17
<b>Total Water Treatment Plant</b>	<b>372,110</b>		<b>22,491</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	76,140	1.90%	2,578	19
Transmission and Distribution Mains (343)	610,864	1.30%	96,005	20
Fire Mains (344)	0			21
Services (345)	298,505	2.90%	46,480	22
Meters (346)	177,604	5.50%	16,282	23
Hydrants (348)	95,389	2.20%	13,909	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,258,502</b>		<b>175,254</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					193,048	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>193,048</b>	
321	655				121,356	8
322					0	9
323					0	10
324					0	11
325					149,791	12
326					0	13
327					0	14
328					20,609	15
	<b>655</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>291,756</b>	
331					153,839	16
332					240,762	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>394,601</b>	
341					0	18
342					78,718	19
343	3,041				703,828	20
344					0	21
345	14				344,971	22
346	13,510				180,376	23
348	491	115	3,378		112,070	24
349					0	25
	<b>17,056</b>	<b>115</b>	<b>3,378</b>	<b>0</b>	<b>1,419,963</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			<b>26</b>
Office Furniture and Equipment (391)	2,267	5.80%	658	<b>27</b>
Computer Equipment (391.1)	35,560	26.70%	11,886	<b>28</b>
Transportation Equipment (392)	68,301	13.30%	11,498	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	13,639	5.80%	1,601	<b>31</b>
Laboratory Equipment (395)	1,700	5.80%	469	<b>32</b>
Power Operated Equipment (396)	37,652	7.50%	3,916	<b>33</b>
Communication Equipment (397)	118,018	10.00%	13,636	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<u><b>277,137</b></u>		<u><b>43,664</b></u>	
<b>Total accum. prov. directly assignable</b>	<b>2,361,430</b>		<b>273,187</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <u><u><b>2,361,430</b></u></u>		 <u><u><b>273,187</b></u></u>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					0	26
391					2,925	27
391.1	399		545		47,592	28
392					79,799	29
393					0	30
394					15,240	31
395					2,169	32
396					41,568	33
397					131,654	34
397.1					0	35
398					0	36
399					0	37
	<b>399</b>	<b>0</b>	<b>545</b>	<b>0</b>	<b>320,947</b>	
	<b>18,110</b>	<b>115</b>	<b>3,923</b>	<b>0</b>	<b>2,620,315</b>	
					<b>0</b>	<b>38</b>
	<b>18,110</b>	<b>115</b>	<b>3,923</b>	<b>0</b>	<b>2,620,315</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			42,008	<b>42,008</b>	1
February			35,134	<b>35,134</b>	2
March			38,168	<b>38,168</b>	3
April			40,230	<b>40,230</b>	4
May			42,727	<b>42,727</b>	5
June			44,284	<b>44,284</b>	6
July			59,372	<b>59,372</b>	7
August			52,507	<b>52,507</b>	8
September			45,744	<b>45,744</b>	9
October			41,852	<b>41,852</b>	10
November			40,724	<b>40,724</b>	11
December			42,413	<b>42,413</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>525,163</b>	<b>525,163</b>	
Less: Water sold				457,534	13
Volume pumped but not sold				<b>67,629</b>	14
Volume sold as a percent of volume pumped				<b>87%</b>	15
Volume used for water production, water quality and system maintenance				8,287	16
Volume related to equipment/system malfunction				2,100	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				<b>10,387</b>	19
Volume pumped but unaccounted for				<b>57,242</b>	20
Percent of water lost				<b>11%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,501	23
Date of maximum: 8/11/2002					24
Cause of maximum:					25
Lawn Sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,047	26
Date of minimum: 3/31/2002					27
Total KWH used for pumping for the year				1,100,660	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery: N/A					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>	
WELL #1 MEQUON STREET	BG 643	692	8	700,000	Yes	<b>1</b>
WELL #3 WESTERN AVENUE	BG 645	1,060	15	950,000	Yes	<b>2</b>
WELL #4 WAUWATOSA ROAD	BG 646	1,212	15	600,000	Yes	<b>3</b>
WELL #5 LINCOLN BOULEVARD	BG 647	1,000	11	800,000	Yes	<b>4</b>
WELL #6 HARRISON AVENUE	BG 648	630	19	800,000	Yes	<b>5</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	1	3	3&5	1
Location	MEQUON STREET	WESTERN AVENUE	LINCOLN BOULEVARD	2
Purpose	P	P	B	3
Destination	D	T	D	4
Pump Manufacturer	GOULD	LAYNE NW	AMERICAN TURBINE	5
Year Installed	1997	1955	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	610	975	1,450	8
Pump Motor or Standby Engine Mfr	GE	U.S.	2 U.S.	10
Year Installed	1997	1999	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	WAUWATOSA ROAD	LINCOLN BOULEVARD	HARRISON AVENUE	15
Purpose	P	P	P	16
Destination	R	T	D	17
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	18
Year Installed	1966	1968	1986	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	750	700	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	GE	23
Year Installed	1966	2000	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	125	75	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	3 & 5	4	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	<b>3</b>
Year constructed	1955	1990	1968	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	160	0	35	<b>6</b>
Total capacity in gallons (actual)	200,000	50,000	1,000,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	GAS	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)		NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000	0.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?		Y	Y	<b>13</b>
Is water fluoridated (yes, no)?		Y	Y	<b>14</b>

### 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	1.500	36	0	0	0	36	1
P	D	1.500	0	5	0	0	5	2
M	D	2.000	294	0	0	0	294	3
M	D	4.000	3,169	14	14	0	3,169	4
P	D	4.000	122	10	0	0	132	5
M	D	6.000	69,236	0	765	0	68,471	6
M	S	6.000	310	0	0	0	310	7
P	D	6.000	8,091	1,073	0	0	9,164	8
P	S	6.000	29	0	0	0	29	9
M	D	8.000	46,770	66	556	0	46,280	10
M	S	8.000	320	0	0	0	320	11
M	T	8.000	430	0	0	0	430	12
P	D	8.000	65,791	9,638	0	0	75,429	13
P	S	8.000	3,180	0	0	0	3,180	14
M	D	10.000	2,799	0	0	0	2,799	15
M	S	10.000	80	0	0	0	80	16
M	T	10.000	598	0	0	0	598	17
P	D	10.000	105	0	0	0	105	18
M	D	12.000	16,608	556	0	0	17,164	19
M	T	12.000	4,002	0	0	0	4,002	20
P	D	12.000	33,186	3,601	0	0	36,787	21
P	S	12.000	60	285	0	0	345	22
P	T	12.000	2,707	0	0	0	2,707	23
M	T	16.000	100	0	0	0	100	24
<b>Total Within Municipality</b>			<b>258,023</b>	<b>15,248</b>	<b>1,335</b>	<b>0</b>	<b>271,936</b>	
P	D	8.000	4,705	0	0	0	4,705	25
P	D	12.000	1,510	0	0	0	1,510	26
<b>Total Outside of Municipality</b>			<b>6,215</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,215</b>	
<b>Total Utility</b>			<b>264,238</b>	<b>15,248</b>	<b>1,335</b>	<b>0</b>	<b>278,151</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	544	0	0	0	544		1
L	0.750	618	0	15	0	603		2
L	1.000	3	0	0	0	3		3
M	1.000	1,965	0	0	0	1,965		4
P	1.000	3	8	0	0	11		5
M	1.250	23	1	0	0	24		6
P	1.250	40	104	0	0	144		7
P	1.500		17	0	0	17		8
M	1.500	63	0	0	0	63		9
P	2.000		1	0	0	1		10
M	2.000	54	0	0	0	54		11
P	4.000	11	0	0	0	11		12
M	4.000	31	0	0	0	31		13
M	6.000	20	0	0	0	20		14
P	6.000	7	0	0	0	7		15
M	8.000	2	0	0	0	2		16
P	8.000	1	0	0	0	1		17
<b>Total Utility</b>		<b>3,385</b>	<b>131</b>	<b>15</b>	<b>0</b>	<b>3,501</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	1,837	0	235	0	1,602	270	1
0.750	1,711	315	7	1	2,020	133	2
1.000	89	17	5	0	101	10	3
1.250	13	0	4	0	9	4	4
1.500	72	0	0	0	72	2	5
2.000	21	4	0	0	25	6	6
3.000	13	1	0	0	14	0	7
4.000	6	2	0	0	8	1	8
6.000	0	0	0	0	0	0	9
<b>Total:</b>	<b>3,762</b>	<b>339</b>	<b>251</b>	<b>1</b>	<b>3,851</b>	<b>426</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	1,479	96	5	4	0	18	1,602	1
0.750	1,786	127	13	4	0	90	2,020	2
1.000	4	77	7	9	0	4	101	3
1.250	0	8	0	0	0	1	9	4
1.500	0	57	7	4	0	4	72	5
2.000	0	11	5	1	1	7	25	6
3.000	0	1	2	4	0	7	14	7
4.000	0	0	2	5	0	1	8	8
6.000	0	0	0	0	0	0	0	9
<b>Total:</b>	<b>3,269</b>	<b>377</b>	<b>41</b>	<b>31</b>	<b>1</b>	<b>132</b>	<b>3,851</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	11	0	0	0	11	<b>1</b>
Within Municipality	501	32	3	0	530	<b>2</b>
<b>Total Fire Hydrants</b>	<b>512</b>	<b>32</b>	<b>3</b>	<b>0</b>	<b>541</b>	
<b>Flushing Hydrants</b>						
	5	0	0	0	5	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</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:	564
Number of distribution system valves end of year:	870
Number of distribution valves operated during year:	200

---

## WATER OPERATING SECTION FOOTNOTES

---

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

Account #665, MISC TRANSMISSION AND DISTRIBUTION EXPENSE

2001 was \$51,494, 2002 was \$65,417 ... an increase of \$13,923. Reason for increase:

Sub-account #0000, General. Labor 2001=\$19,729 2002=\$24,145 (2002 Budget=\$25,602)

From above labor \$'s, you can see that our labor is up \$4,416 from 2001 to 2002. We are unsure of the exact reason why. Staff will research this further. (2002 budget was increased from 2001 actual because the utility anticipated implementing a CAD system for the water department, however actual implementation will not begin until 2003, so we would have expected to see less hours in 665 than were budgeted).

Accounts payable expenses were up too. 2001=\$5,462 2002=8,365. The majority of this increase was due to costs charged to #665 for the utility's share of a joint purchase of a Blacktop Heater with other communities.

Account #677, MAINTENANCE OF HYDRANTS

2001 was \$19,445, 2002 was \$5,829 ... a decrease of \$13,616. Reason for decrease:

2001 was the last year of a 4-year program to sandblast and paint the utility's hydrants. Only normal hydrant maintenance costs were incurred in 2002.

Account #926, PENSIONS AND BENEFITS

2001 was \$56,996, 2002 was \$69,572 ... an increase of 12,576. Reason for increase:

Health & Dental Insurance costs charged to #926 (water) were \$41,421 in 2002 (whereas they were only \$35,922 in 2001). This is an increase of \$5499.

Retirement costs charged to #926 (water) were \$26,208 in 2002 (whereas they were only \$23,286 in 2001). This is an increase of \$2,922.

The increase in health & dental insurance and in retirement costs indicate that more labor was charged to water expense accounts in 2002 than in 2001. Looking back, it appears that the overall labor charged to water expense in 2001 was proportionately less of the total gross payroll \$'s than is normally charged to water expense.

Reimbursements received from the Cedarburg Sewerage Commission (to reimburse the water utility for 50% of pension and benefit costs associated with costs to operate and maintain meters, do the billing and collecting, etc.) also decreased from \$10,833 in 2001 to \$7,268 in 2002. This decrease caused an \$3565 "increase" in the bottom line \$'s charged to #926 in 2002.

This occurred for two reasons:

1) The utility modified it's method for determining the allocation of the reimbursement from the Sewerage Commission, shifting the reimbursement for Social Security taxes from #926 to #408, because the debit entry for the

---

## WATER OPERATING SECTION FOOTNOTES

---

social security taxes would have been charged to #408, TAXES, not #926. This means over the prior years, the social security portion of the joint w&s reimbursement from the Sewerage Commission was really being credited to the wrong place ... it should have been credited to #408, not #926. This methodology was corrected in 2002, but as a result, it appears that #926 expenses were \$2200 higher than in 2001.

2) 2001's was also higher than normal due to higher than normal meter testing expenses. 2002's meter testing expenses were lower than 2001's, therefore, 2002's pensions and benefits were lower than 2001's, causing the majority of the decrease in the billing to the Cedarburg Sewerage Commission for "joint water & sewer reimbursement." This would account for the other \$1365 portion of the increase in #926 between 2001 and 2002.

Account #930, MISCELLANEOUS GENERAL EXPENSES

2001 was \$48,717, 2002 was 20,550 ... a decrease of \$28,167. Reason for decrease:

2001s costs were considerably higher than 2002's as a primary result of the utility's 100 year celebration. Other items that were lower in 2002 than 2001 were due to an additional grant from WPPI for Community Development (\$600 electric and \$400 water).

---

---

## WATER OPERATING SECTION FOOTNOTES

---

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

WATER TREATMENT EQUIPMENT #332: Note, effective 1/1/02, the PSC required that the utility divide contents of #332 between 332.1 and 332.2. #332.1 is to contain dollars for the utility's Air Stripper. #332.2 is to contain dollars for other chemical treatment equipment. Therefore, as of the end of 2002, the utility's financial statements show \$282,519.06 in #332.1, and \$68,016.91 in #332.2. The PSC Report format on page W-08 did not allow this division of #332, so the dollars were combined and listed as \$350,535.97.

#### YEAR 2001 INSTALLATIONS OR RETIREMENTS GREATER THAN \$100,000 PER ACCOUNT:

Acct. #343, WATER MAINS: Installations during 2002 totalled \$826,701. Breakdown: \$393 for 5 ft. of 1.5" PVC installed on Wauwatosa Rd.; \$810 for 10 ft. of 4" PVC installed at Heritage Church and School; \$182,118 for 14 ft. of 4" Ductile, 41 ft. of 6" PVC and 360 ft. of 8" PVC, 66 ft. 8" Ductile, 238 ft. of 12" PVC, and 556 ft. of 12" Ductile installed on Western Rd., St. John St., and Bridge Rd. (to replace aging main in conjunction with City Road and Sewer projects); \$576,217 for 1,007 ft. of 6" PVC, 7,639 of 8" PVC and 3,648 of 12" installed in new subdivisions (Seidler and Sarangela); \$35,272 for 25 ft. of 6" PVC and 385 of 8" PVC for Struck Road water main extension; \$33,256 for 1,254 of 8" PVC for main installed at Ozaukee County 4-H Grounds; <\$1,366> for adjustment of prior year value of 6" PVC and 8" PVC.

Acct. #345, WATER SERVICES: Installations during 2002 totalled \$158,356. Breakdown: \$32,169 for 15 PVC services installed on Western Rd., St. John St., and Bridge Rd. (to replace aging services in conjunction with City Road and Sewer projects); \$114,552 for 107 PVC services installed in new subdivisions (Seidler, Cedar Creek Reserve and Sarangela); \$4,591 for 6 PVC services installed at Ozaukee County 4-H Grounds; \$1,702 for 1 PVC service installed with Struck Road water main extension project; \$3,883 for 1 PVC service installed at residences on Wauwatosa Rd.; \$2,000 for 1 copper service for new duplex condos on Washington Ave.; and <\$545> for adjustment of prior year value of 1" PVC and 1.25" copper services.

---

---

## WATER OPERATING SECTION FOOTNOTES

---

### Accumulated Provision for Depreciation - Water (Page W-10)

WATER TREATMENT EQUIPMENT #332: See note under footnotes to page W-9 for explanation of division of plant costs in #332. As a result, utility staff listed a composite depreciation rate for this account on page W-10. The average plant value in #332.1 for 2002 was \$316,527, and the depreciation rate authorized by the PSC was 3.30%; the annual depreciate expense for 2002 was \$10,445. The average plant value in #332.2 for 2002 was \$34,008, and the depreciation rate authorized by the PSC was 6.00%; the annual depreciate expense for 2002 was \$2,040.

COMPUTER EQUIPMENT #391.1: End of year 2002 Accumulated Depreciation balance is \$47,592 whereas Plant balance is only \$45,762. This indicates that utility has kept some of its computer equipment longer than the service life used in the water department's depreciation rate. In 2002, the depreciation rate on 391.1 for the water utility was 26.7% (equivalent of 3.75 years). It should be noted that the depreciation rate on 391.1 for the electric utility was 14.29% (equivalent of 7.00 years). The electric utility's Accumulated Depreciation balance for #391.1 is therefore NOT higher than the corresponding plant balance.

---

### Water Mains (Page W-17)

Please refer to footnote section W-18 Water Services. All financing was included for mains, services and hydrants under footnote section W-18.

---

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Services (Page W-18)

FINANCING FOR INSTALLATION OF WATER MAINS, SERVICES, AND HYDRANTS DURING 2002:

Installations during 2002 totalled \$826,701 water main, \$158,355 services, and \$87,014 hydrants.

Breakdown:

\$163,918 was paid by developer of a new subdivision, Seidler Pond, directly to the contractor who installed water facilities in the new subdivision. (\$123,281 mains, \$26,992 services, and \$13,645 hydrants). The utility funded \$46,569 for oversizing and 50% of road crossing costs. See work order #501003.

\$392,703 was paid by developer of a new subdivision, Cedar Creek Reserve, directly to the contractor who installed water facilities in the new subdivision. (\$281,892 mains, \$71,611 services, and \$39,200 hydrants). The utility funded \$5,178 for this project. See work order #501005.

\$150,865 was paid by developer of a new subdivision, Sarangela, directly to the contractor who installed water facilities in the new subdivision. (\$119,352 mains, \$14,713 services, and \$16,800 hydrants). The utility funded \$1,912 for this project. See work order #502004.

\$1,000 was paid by Ozaukee County 4-H Food Stand directly to the contractor who installed of 1" PVC lateral. The utility funded \$0 for this project. See work order #502005

\$2,000 was paid by residents directly to contractor who installed a copper lateral at a duplex condo on Washington Ave. The utility funded \$0 for this project. See work order #502006.

\$35,846 was paid by Ozaukee County 4-h Club directly to contractor who installed 8" PVC, 5 PVC Services and 1 hydrant at the 4-H grounds (\$30,096 mains, \$3,250 service and \$2,500 hydrants). The utility funded \$3,763 for this project. See work order #502008.

\$3,917 was paid to the utility to install main and lateral for two residences on Wauwatosa Rd. The utility paid \$359 for this project. See work order #502009.

\$37,925 was paid directly to the contractor who installed a water main extension on Struck Road (\$34,775 main, \$350 service and \$2,800 hydrant). The utility paid \$1889 for this project. See work order #502010.

\$750 was paid directly to the contractor who installed 10 feet of main to Heritage Church & School on Keup Road. The utility paid \$60 for this project. See work order #802009.

\$3,352 was received from insurance company for replacement of hydrant that was hit by vehicle. Installation cost of hydrant \$3,190, therefore the net book cost to the utility was <\$162>. See work order #602001.

---

## WATER OPERATING SECTION FOOTNOTES

---

\$222,233 was paid by the utility for installation of new water facilities on Western Road, St. John St and Bridge Road as part of City road and sewer projects in 2002. (\$182,118 mains, \$32,169 services and \$7,946 hydrants). The utility funded 100% of this project which replaced aging water facilities. See work order #502001.

Total adjustments of <\$2,006> were made for prior year costs adjustments which reduced utility financed projects from 2001. (<\$1,364> mains, <\$542> services and <\$100> hydrants). Refer to work order #501001.

### DEFERRED ASSESSMENTS FOR 2002:

\$21,678 was received from Heritage Church and School for a deferred assessment on water main and services installed in a previous year. (\$19,666 main and \$2,013 service). This was recorded as a contribution in 2002 because it was previously uncertain if a deferred assessment would be realized ... bookkeeping methods per discussion with PSC.

---

### Meters (Page W-19)

EXPLANATION OF ADJUSTMENT TO METER COUNT: A 3/4" METER WAS PURCHASED IN 2000. THE DOLLARS WERE ADDED TO PLANT, HOWEVER THE "COUNT" OF ONE WAS NOT ADDED IN 2000; THEREFORE, THE "COUNT" IN 2002 WAS ADJUSTED BY ONE.

---

### Hydrants and Distribution System Valves (Page W-20)

We were unable to turn the required number of valves in 2002 due to a heavy construction season, and lack of personnel available to perform the work. We will attempt to get caught up on turning the required number of valves in 2003.

---

**ELECTRIC OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	7,955,268	1
<b>Total Sales of Electricity</b>	<b>7,955,268</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	9,239	2
Miscellaneous Service Revenues (451)	418	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	31,770	5
Interdepartmental Rents (455)	15,600	6
Other Electric Revenues (456)	4,429	7
<b>Total Other Operating Revenues</b>	<b>61,456</b>	
<b>Total Operating Revenues</b>	<b>8,016,724</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	5,787,086	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	363,548	10
Customer Accounts Expenses (901-905)	99,055	11
Sales Expenses (911-916)	83,475	12
Administrative and General Expenses (920-932)	355,930	13
<b>Total Operation and Maintenance Expenses</b>	<b>6,689,094</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	412,344	14
Amortization Expense (404-407)	0	15
Taxes (408)	275,644	16
<b>Total Other Expenses</b>	<b>687,988</b>	
<b>Total Operating Expenses</b>	<b>7,377,082</b>	
<b>NET OPERATING INCOME</b>	<b>639,642</b>	

### OTHER OPERATING REVENUES (ELECTRIC)

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.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	9,239	1
<b>Other (specify):</b>		
NONE	0	2
<b>Total Forfeited Discounts (450)</b>	<b>9,239</b>	
<b>Miscellaneous Service Revenues (451):</b>		
ELECTRIC METER RECONNECTION CHARGES	418	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>418</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE	0	4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENTAL FROM TELEPHONE AND CABLE TV COMPANIES FOR ATTACHMENTS TO ELECTRIC POLES	31,770	5
<b>Total Rent from Electric Property (454)</b>	<b>31,770</b>	
<b>Interdepartmental Rents (455):</b>		
RENT PAID BY THE WATER DEPT TO THE ELECTRIC DEPT	15,600	6
<b>Total Interdepartmental Rents (455)</b>	<b>15,600</b>	
<b>Other Electric Revenues (456):</b>		
MISC: WHEELING COSTS FROM WE ENERGIES, SALES TAX RET FEES & LATE FEES ON MISC AR	4,429	7
<b>Total Other Electric Revenues (456)</b>	<b>4,429</b>	

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>		<b>Amount (b)</b>
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

## ELECTRIC OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)		Amount (b)
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	5,787,086	34
System Control and Load Dispatching (556)	0	35
Other Expenses (557)	0	36
<b>Total Other Power Supply Expenses</b>	<b>5,787,086</b>	
<b>Total Power Production Expenses</b>	<b>5,787,086</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)	0	37
Load Dispatching (561)	0	38
Station Expenses (562)	0	39
Overhead Line Expenses (563)	0	40
Underground Line Expenses (564)	0	41
Miscellaneous Transmission Expenses (566)	0	42
Rents (567)	0	43
Maintenance Supervision and Engineering (568)	0	44
Maintenance of Structures (569)	0	45
Maintenance of Station Equipment (570)	0	46
Maintenance of Overhead Lines (571)	0	47
Maintenance of Underground Lines (572)	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	4,401	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)	0	51
Station Expenses (582)	21,119	52
Overhead Line Expenses (583)	12,107	53
Underground Line Expenses (584)	30,711	54
Street Lighting and Signal System Expenses (585)	0	55
Meter Expenses (586)	12,689	56
Customer Installations Expenses (587)	548	57
Miscellaneous Distribution Expenses (588)	123,159	58
Rents (589)	0	59
Maintenance Supervision and Engineering (590)	4,401	60
Maintenance of Structures (591)	1,837	61
Maintenance of Station Equipment (592)	9,085	62
Maintenance of Overhead Lines (593)	85,161	63
Maintenance of Underground Lines (594)	25,213	64
Maintenance of Line Transformers (595)	3,722	65
Maintenance of Street Lighting and Signal Systems (596)	25,147	66
Maintenance of Meters (597)	4,248	67
Maintenance of Miscellaneous Distribution Plant (598)	0	68
<b>Total Distribution Expenses</b>	<b>363,548</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	11,516	69
Meter Reading Expenses (902)	17,101	70
Customer Records and Collection Expenses (903)	55,522	71
Uncollectible Accounts (904)	(4,195)	72
Miscellaneous Customer Accounts Expenses (905)	19,111	73
<b>Total Customer Accounts Expenses</b>	<b>99,055</b>	
<b>SALES EXPENSES</b>		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	5,975	75
Advertising Expenses (913)	77,500	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)	0	<b>77</b>
<b>Total Sales Expenses</b>	<b>83,475</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	87,468	<b>78</b>
Office Supplies and Expenses (921)	6,907	<b>79</b>
Administrative Expenses Transferred -- Credit (922)	0	<b>80</b>
Outside Services Employed (923)	8,646	<b>81</b>
Property Insurance (924)	4,276	<b>82</b>
Injuries and Damages (925)	16,408	<b>83</b>
Employee Pensions and Benefits (926)	127,971	<b>84</b>
Regulatory Commission Expenses (928)	171	<b>85</b>
Duplicate Charges -- Credit (929)	0	<b>86</b>
Miscellaneous General Expenses (930)	62,531	<b>87</b>
Rents (931)	0	<b>88</b>
Maintenance of General Plant (932)	41,552	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>355,930</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>6,689,094</b>	

### TAXES (ACCT. 408 - ELECTRIC)

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	WIS ADM CODE-PSC SECTION 109	226,445	1
Social Security	PAYROLL DISTRIBUTION	30,442	2
Wisconsin Gross Receipts Tax	BASED ON RURAL ELECTRIC SALES	11,209	3
PSC Remainder Assessment	BASED ON REVENUES	7,548	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>275,644</u></b>	

### PROPERTY TAX EQUIVALENT (ELECTRIC)

1. 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.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. 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.
4. 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.
5. 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.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.204620				3
County tax rate	mills		1.974150				4
Local tax rate	mills		7.566830				5
School tax rate	mills		11.211350				6
Voc. school tax rate	mills		2.053500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.010450</b>				<b>10</b>
Less: state credit	mills		1.579030				11
<b>Net tax rate</b>	mills		<b>21.431420</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.566830</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.264850</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.831680</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.010450</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.905314</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.431420</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.402162</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>12,202,784</b>	12,202,784				22
Materials & Supplies	\$	<b>321,795</b>	321,795				23
<b>Subtotal</b>	\$	<b>12,524,579</b>	<b>12,524,579</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>583,608</b>	583,608				25
<b>Taxable Assets</b>	\$	<b>11,940,971</b>	<b>11,940,971</b>				<b>26</b>
Assessment Ratio	dec.		0.977400				27
<b>Assessed Value</b>	\$	<b>11,671,105</b>	<b>11,671,105</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.402162</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>226,445</b>	<b>226,445</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	211,930					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>226,445</b>					<b>34</b>

### ELECTRIC 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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<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>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25

**ELECTRIC 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>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

### ELECTRIC 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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	77,602		34
Structures and Improvements (361)	441,564		35
Station Equipment (362)	1,181,236		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	920,884	154,279	38
Overhead Conductors and Devices (365)	1,076,853	99,753	39
Underground Conduit (366)	74,544	41,552	40
Underground Conductors and Devices (367)	3,283,640	148,896	41
Line Transformers (368)	1,134,272	97,972	42
Services (369)	741,198	41,172	43
Meters (370)	434,506	10,278	44
Installations on Customers' Premises (371)	11,322	0	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,301,435	31,526	47
<b>Total Distribution Plant</b>	<b>10,679,056</b>	<b>625,428</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	22,643		48
Structures and Improvements (390)	512,684		49
Office Furniture and Equipment (391)	44,222	4,202	50
Computer Equipment (391.1)	77,281	7,280	51
Transportation Equipment (392)	142,495		52
Stores Equipment (393)	9,808		53
Tools, Shop and Garage Equipment (394)	65,956	10,538	54
Laboratory Equipment (395)	36,608		55
Power Operated Equipment (396)	352,646		56
Communication Equipment (397)	227,857		57

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			77,602 34
Structures and Improvements (361)			441,564 35
Station Equipment (362)			1,181,236 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	26,674		1,048,489 38
Overhead Conductors and Devices (365)	22,156	(626)	1,153,824 39
Underground Conduit (366)	0		116,096 40
Underground Conductors and Devices (367)	61,293	942	3,372,185 41
Line Transformers (368)	0		1,232,244 42
Services (369)	3,153	(402)	778,815 43
Meters (370)	5,332		439,452 44
Installations on Customers' Premises (371)	216		11,106 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	11,165		1,321,796 47
<b>Total Distribution Plant</b>	<b>129,989</b>	<b>(86)</b>	<b>11,174,409</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			22,643 48
Structures and Improvements (390)			512,684 49
Office Furniture and Equipment (391)			48,424 50
Computer Equipment (391.1)	575		83,986 51
Transportation Equipment (392)			142,495 52
Stores Equipment (393)			9,808 53
Tools, Shop and Garage Equipment (394)			76,494 54
Laboratory Equipment (395)			36,608 55
Power Operated Equipment (396)			352,646 56
Communication Equipment (397)			227,857 57

### ELECTRIC 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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,492,200</b>	<b>22,020</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,171,256</b>	<b>647,448</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	<b>12,171,256</b>	<b>647,448</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>575</b>	<b>0</b>	<b>1,513,645</b>
<b>Total utility plant in service directly assignable</b>	<b>130,564</b>	<b>(86)</b>	<b>12,688,054</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>130,564</b>	<b>(86)</b>	<b>12,688,054</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

### ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	237,739	3.18%	14,042	27
Station Equipment (362)	771,428	3.23%	38,154	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	86,271	3.75%	36,926	30
Overhead Conductors and Devices (365)	99,056	3.40%	37,922	31
Underground Conduit (366)	24,160	2.50%	2,383	32
Underground Conductors and Devices (367)	1,081,012	3.33%	110,820	33
Line Transformers (368)	490,870	3.03%	35,853	34
Services (369)	254,470	3.45%	26,220	35
Meters (370)	174,878	3.17%	13,852	36
Installations on Customers' Premises (371)	(1,395)	5.00%	561	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	362,633	3.33%	43,677	39
<b>Total Distribution Plant</b>	<b>3,581,122</b>		<b>360,410</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	256,353	2.50%	12,817	40
Office Furniture and Equipment (391)	28,471	6.25%	2,895	41
Computer Equipment (391.1)	20,355	14.29%	11,522	42
Transportation Equipment (392)	96,765	6.40%	9,115	43
Stores Equipment (393)	3,554	4.00%	392	44
Tools, Shop and Garage Equipment (394)	12,664	6.67%	4,751	45
Laboratory Equipment (395)	18,203	5.56%	2,035	46
Power Operated Equipment (396)	108,503	4.87%	17,182	47
Communication Equipment (397)	167,081	7.69%	17,522	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>711,949</b>		<b>78,231</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,293,071</b>		<b>438,641</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
361					251,781	27
362					809,582	28
363					0	29
364	26,674	30,463	3,309		69,369	30
365	22,156	21,936	6,179	(626)	98,439	31
366	0				26,543	32
367	61,293	8,636	12,301	67	1,134,271	33
368	0	4,582	1,397		523,538	34
369	3,153	3,398	661	(402)	274,398	35
370	5,332				183,398	36
371	216	39			(1,089)	37
372					0	38
373	11,165	5,136	4,212		394,221	39
	<b>129,989</b>	<b>74,190</b>	<b>28,059</b>	<b>(961)</b>	<b>3,764,451</b>	
390					269,170	40
391					31,366	41
391.1	575				31,302	42
392					105,880	43
393					3,946	44
394					17,415	45
395					20,238	46
396					125,685	47
397					184,603	48
398					0	49
399					0	50
	<b>575</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>789,605</b>	
	<b>130,564</b>	<b>74,190</b>	<b>28,059</b>	<b>(961)</b>	<b>4,554,056</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<u><u>4,293,071</u></u>		<u><u>438,641</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	<b>130,564</b>	<b>74,190</b>	<b>28,059</b>	<b>(961)</b>	<b>4,554,056</b>

### TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)		68.32	1
7.2/12.5 kV (12kV)		0.00	2
14.4/24.9 kV (25kV)		14.80	3
<b>Other:</b>			
NONE			4
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)		12.43	5
7.2/12.5 kV (12kV)		0.00	6
14.4/24.9 kV (25kV)		1.54	7
<b>Other:</b>			
NONE			8
<b>Transmission System</b>			
34.5 kV		0.00	9
69 kV		0.00	10
115 kV		0.00	11
138 kV		0.00	12
<b>Other:</b>			
NONE			13

### RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	2	11
Nonfarm	269	12
<b>Total</b>	<b>271</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>271</b>	<b>14</b>

## MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	20,499	Wednesday	01/02/2002	18:00	11,152	<b>1</b>
February	02	19,236	Monday	02/04/2002	18:00	9,918	<b>2</b>
March	03	19,448	Thursday	03/21/2002	20:00	10,753	<b>3</b>
April	04	20,556	Wednesday	04/17/2002	12:00	10,096	<b>4</b>
May	05	21,969	Friday	05/31/2002	14:00	10,358	<b>5</b>
June	06	27,166	Tuesday	06/25/2002	15:00	11,542	<b>6</b>
July	07	28,530	Monday	07/01/2002	16:00	13,338	<b>7</b>
August	08	28,530	Thursday	08/01/2002	14:00	12,461	<b>8</b>
September	09	27,183	Monday	09/09/2002	16:00	11,248	<b>9</b>
October	10	20,293	Tuesday	10/01/2002	20:00	10,791	<b>10</b>
November	11	20,046	Tuesday	11/26/2002	18:00	10,534	<b>11</b>
December	12	21,439	Monday	12/16/2002	18:00	11,380	<b>12</b>
<b>Total</b>		<b>274,895</b>				<b>133,571</b>	

**System Name** CEDARBURG LIGHT & WATER COMM.

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power Inc.

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam	0	1
Nuclear Steam	0	2
Hydraulic	0	3
Internal Combustion Turbine	0	4
Internal Combustion Reciprocating	0	5
Non-Conventional (wind, photovoltaic, etc.)	0	6
<b>Total Generation</b>	<b>0</b>	<b>7</b>
Purchases	133,571	8
Interchanges:		
In (gross)	0	9
Out (gross)	0	10
Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):		
Received	0	12
Delivered	0	13
Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>	<b>133,571</b>	<b>15</b>
		<b>16</b>
<b>Disposition of Energy</b>		
		<b>17</b>
Sales to Ultimate Consumers (including interdepartmental sales)	128,440	18
Sales For Resale	0	19
<b>Energy Used by the Company (excluding station use):</b>		<b>20</b>
Electric Utility	0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	233	22
<b>Total Used by Company</b>	<b>233</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>128,673</b>	<b>24</b>
<b>Energy Losses:</b>		<b>25</b>
Transmission Losses (if applicable)	0	26
Distribution Losses	4,898	27
<b>Total Energy Losses</b>	<b>4,898</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>3.6670%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>133,571</b>	<b>30</b>

### SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
<b>Residential Sales</b>					
RESIDENTIAL SERVICE	RG-1	4,888	42,584	1	
RESIDENTIAL SERVICE - OPTIONAL TIME-OF-DAY	RG-2	57	798	2	
<b>Total Sales for Residential Sales</b>		<b>4,945</b>	<b>43,382</b>		
<b>Commercial &amp; Industrial</b>					
SMALL POWER	CP-1	33	9,112	3	
SMALL POWER - OPTIONAL TIME-OF-DAY	CP-2	6	3,919	4	
LARGE POWER - TIME-OF-DAY	CP-3	16	24,868	5	
INDUSTRIAL POWER - TIME-OF-DAY	CP-4	3	27,975	6	
GENERAL SERVICE	GS-1	736	16,344	7	
GENERAL SERVICE - OPTIONAL TIME-OF-DAY	GS-2	9	519	8	
INTERDEPARTMENTAL	MP-1	6	1,101	9	
SECURITY LIGHTING	MS-1	45	76	10	
<b>Total Sales for Commercial &amp; Industrial</b>		<b>854</b>	<b>83,914</b>		
<b>Public Street &amp; Highway Lighting</b>					
PUBLIC STREET LIGHTING	MS-1	1	1,108	11	
DOWNTOWN STREET LIGHTING	MS-2	1	36	12	
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>2</b>	<b>1,144</b>		
<b>Sales for Resale</b>					
NONE				13	
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>		
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>5,801</b>	<b>128,440</b>		

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	2,892,789	172,696	<b>3,065,485</b>	<b>1</b>
0	0	46,803	3,184	<b>49,987</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>2,939,592</b>	<b>175,880</b>	<b>3,115,472</b>	
31,645	40,181	549,747	34,624	<b>584,371</b>	<b>3</b>
9,316	10,733	191,868	15,476	<b>207,344</b>	<b>4</b>
64,222	81,122	1,205,648	94,373	<b>1,300,021</b>	<b>5</b>
64,380	63,477	1,184,577	105,127	<b>1,289,704</b>	<b>6</b>
0	0	1,072,869	62,858	<b>1,135,727</b>	<b>7</b>
0	0	29,997	2,151	<b>32,148</b>	<b>8</b>
0	0	56,976	4,427	<b>61,403</b>	<b>9</b>
0	0	7,332	248	<b>7,580</b>	<b>10</b>
<b>169,563</b>	<b>195,513</b>	<b>4,299,014</b>	<b>319,284</b>	<b>4,618,298</b>	
0	0	170,822	3,610	<b>174,432</b>	<b>11</b>
0	0	46,947	119	<b>47,066</b>	<b>12</b>
<b>0</b>	<b>0</b>	<b>217,769</b>	<b>3,729</b>	<b>221,498</b>	
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13</b>
<b>169,563</b>	<b>195,513</b>	<b>7,456,375</b>	<b>498,893</b>	<b>7,955,268</b>	

### PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	CEDARBURG				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	24900				4
Point of Metering	CEDARBURG				5
Total of 12 Monthly Maximum Demands -- kW	274,895				6
Average load factor	<b>66.5614%</b>				7
Total Cost of Purchased Power	5,787,086				8
Average cost per kWh	<b>0.0433</b>				9
On-Peak Hours (if applicable)	7:00 AM - 9:00 PM				10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	11
January	5,495	5,657			12
February	4,942	4,976			13
March	5,115	5,637			14
April	5,191	4,904			15
May	5,229	5,130			16
June	5,437	6,105			17
July	6,715	6,623			18
August	6,126	6,336			19
September	5,345	5,903			20
October	5,578	5,213			21
November	4,911	5,623			22
December	5,346	6,034			23
<b>Total kWh (000)</b>	<b>65,430</b>	<b>68,141</b>			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

### PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		<b>9</b>
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		<b>16</b>
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

---

### PRODUCTION STATISTICS

**Particulars**  
**(a)**

**Plant**  
**(b)**

**Plant**  
**(c)**

**Plant**  
**(d)**

**Plant**  
**(e)**

---

NONE

### STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

#### Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)	
N/A	0							1
NONE								2
<b>Total</b>							<b>0</b>	

### INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

#### Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
N/A	0						1
NONE							2
<b>Total</b>						<b>0</b>	



### HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
N/A	0	0	0	0			1
						<b>Total</b>	<u><u>0</u></u>

### HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Operating Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
<b>Total</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

1

### SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	AMCAST	CARLSN TL	I.P./CED	KELCH KEMP DAIRY		1
Voltage--High Side	24,900	24,900	24,900	24,900	24,900	2
Voltage--Low Side	480	480	4,160	480	480	3
Num. Main Transformers in Operation	1	3	2	1	2	4
Capacity of Transformers in kVA	2,500	2,167	3,000	1,500	4,500	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	1,791	884	1,409	483	2,230	7
Dt and Hr of Such Maximum Demand	11/25/2002 11:00	08/12/2002 14:00	08/27/2002 17:00	03/24/2002 22:00	08/27/2002 15:00	8 9
Kwh Output	7,617,419	3,682,799	6,574,466	1,192,009	13,783,021	10 11

### SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	LAYTON	LINCOLN	M&I OFFICE	MEQUON	NOWEST	12 13
Voltage--High Side	24,900	24,900	24,900	24,900	24,900	14 15
Voltage--Low Side	4,160	4,160	480	4,160	4,160	16 17
Num. of Main Transformers in Operation	1	1	1	2	1	18 19
Capacity of Transformers in kVA	6,250	6,250	1,500	9,000	7,000	20 21
Number of Spare Transformers on Hand	0	0	0	0	0	22 23
15-Minute Maximum Demand in kW	2,403	4,784	437	6,817	4,038	24 25
Dt and Hr of Such Maximum Demand	08/01/2002 14:00	07/01/2002 15:00	05/30/2002 13:00	07/01/2002 16:00	07/21/2002 17:00	26 27
Kwh Output	8,204,157	19,970,274	1,907,774	24,071,000	12,845,657	28 29

### SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	SOWEST	WEIL PUMP				30 31
Voltage--High Side	24,900	24,900				32 33
Voltage--Low Side	4,160	480				34 35
Num. of Main Transformers in Operation	1	1				36 37
Capacity of Transformers in kVA	7,000	1,000				38 39
Number of Spare Transformers on Hand	0	0				40
15-Minute Maximum Demand in kW	3,920	445				
Dt and Hr of Such Maximum Demand	07/01/2002 18:00	06/11/2002 13:00				
Kwh Output	10,573,594	1,594,906				

### ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		13
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	6,021	1,116	64,511	1
Acquired during year	101	66	3,525	2
<b>Total</b>	<b>6,122</b>	<b>1,182</b>	<b>68,036</b>	<b>3</b>
Retired during year	64	0	0	4
Sales, transfers or adjustments increase (decrease)	2	0	0	5
<b>Number end of year</b>	<b>6,060</b>	<b>1,182</b>	<b>68,036</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	5,756	1,015	55,120	8
In utility's use	20	10	1,000	9
Inactive transformers on system	0	0	0	10
Locked meters on customers' premises	0	0	0	11
In stock	284	157	11,916	12
<b>Total end of year</b>	<b>6,060</b>	<b>1,182</b>	<b>68,036</b>	<b>13</b>

### STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.  
 2. Indicate size in watts, column(b).  
 3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
<b>Street Lighting Non-Ornamental</b>				
NONE		0	0	1
<b>Total</b>		<b>0</b>	<b>0</b>	
<b>Ornamental</b>				
Fluorescent	18	57	4,308	2
Metal Halide/Halogen	70	3	908	3
Metal Halide/Halogen	175	49	37,044	4
Mercury Vapor	175	6	6,124	5
Mercury Vapor	400	2	4,791	6
Sodium Vapor	70	9	2,741	7
Sodium Vapor	100	259	132,163	8
Sodium Vapor	150	498	372,032	9
Sodium Vapor	250	355	578,754	10
Sodium Vapor	400	3	5,718	11
<b>Total</b>		<b>1,241</b>	<b>1,144,583</b>	
<b>Other</b>				
NONE		0	0	12
<b>Total</b>		<b>0</b>	<b>0</b>	

## ELECTRIC OPERATING SECTION FOOTNOTES

### Electric Operation & Maintenance Expenses (Page E-03)

Account #582, STATION EXPENSE - OPERATION

2001 was \$35,550, 2002 was \$21,119 ... a decrease of \$14,431. Reason for decrease:

Staff reclassified routine oil testing and maintenance done at the sub-stations. These costs were previously recorded under this account (#582), but beginning in 2002, were recorded under #592, Maintenance of Substations.

Account #593, MAINTENANCE OF OVERHEAD LINES

2001 was \$115,769, 2002 was \$85,161 ... a decrease of \$30,608. Reason for decrease:

Sub-account #0000, General Maint of Overhead Lines: 2002=\$16,631  
2001=\$23,878 Vast majority of decrease due to shift in labor allocation, where, prior to 2002, crew labor to perform switching, temporary transferring of conductor when the conductor is ultimately to be removed, and other preparatory work, was charged to #593, but beginning in 2002, this labor will be charged to the work order and charged with other plant installation and removal costs.

Sub-account #0105, Training on Maint of Overhead Lines: 2002=\$5,376  
2001=5,422 Similar

Sub-account #0200, Purchase and Test Rubber Goods (Overhead portion):  
2002=\$1,428 2001=\$2,803

Decrease likely the result of less replacements necessary in 2002 of torn or damaged rubber gloves, sleeves, etc. than occurred in 2001.

Sub-account #0205, Tree Trimming: 2002=\$61,726 2001=\$83,665 2001's was higher due to additional tree trimming by a contractor hired by the utility (Asplundh) to clear around electric lines in 2001 than was originally planned. (2001 budget amount was \$43,084, actual costs were \$83,665.) Increase in costs partially due to a 3-man Asplundh crew vs. a 2-man crew, early in the year, resulting in higher weekly bill-out rates. Asplundh also spent more weeks to cover designated area of Cedarburg than originally planned. It is difficult to estimate and monitor how many weeks will be necessary to perform desired tree clearances and the utility has been unable to obtain firm bids based on the area to be trimmed. Tree contractors provide hourly bill-out rates in bidding process.

The utility did not have Asplundh crews do as much trimming in 2002 and also hired an outside an consultant to monitor Asplundh's work and production to ensure work performed was commensurate with costs charged.

Account #594, MAINTENANCE OF UNDERGROUND LINES

2001 was \$41,882, 2002 was 25,213 ... a decrease of \$16,669. Reason for decrease:

Sub-account #0000, General Maint of URD Lines: 2002=\$18,406 2001=\$31,432  
Vast majority of decrease due to shift in labor allocation, where, prior to 2002, crew labor to perform switching, temporary transferring of conductor when the conductor is ultimately to be removed, and other preparatory work,

---

## ELECTRIC OPERATING SECTION FOOTNOTES

---

was charged to #593, but beginning in 2002, this labor will be charged to the work order and charged with other plant installation and removal costs.

Sub-account #0105, Training on Maint of Overhead Lines: 2002=\$5,377  
2001=7,562 Similar

Sub-account #0200, Purchase and Test Rubber Goods (URD Portion):  
2002=\$1,395 2001=\$2,818

Decrease likely the result of less replacements necessary in 2002 of torn or damaged rubber gloves, sleeves, etc. than occurred in 2001.

Account #904, UNCOLLECTIBLES

2001 was \$7,142, 2002 was <\$4,195> ... a decrease of 11,337. Reason for decrease:

The amount shown above looks odd because of timing between when delinquent accounts are written off to the tax roll, and when the payments from the tax roll are made. 2001's was considerably higher than normal due to a large write-off for Crane Lithography's bankruptcy. Part of the write-off will be recovered in 2002 and part in 2003, when tax liens are paid.

Account #930, MISCELLANEOUS GENERAL EXPENSES

2001 was \$98,852, 2002 was 62,531 ... a decrease of \$36,321. Reason for decrease:

2001s costs were considerably higher than 2002's as a primary result of the utility's 100 year celebration. Other items that were lower in 2002 than 2001 were due to an additional grant from WPPI for Community Development (\$600 electric and \$400 water) and the fact that no immigration costs were incurred by the utility in 2002 like they were in 2001 for continuation of one of the the utility's journey line mechanic's work permit (approx. \$2800 was incurred in 2001).

---

## ELECTRIC OPERATING SECTION FOOTNOTES

### Electric Utility Plant in Service (Page E-06)

YEAR 2002 INSTALLATIONS FOR RETIREMENTS GREATER THAN \$100,000 PER ACCOUNT:

ACCT #364, Poles, Towers and Fixtures: Installations of \$154,279 made up of 74 poles at a total cost of \$114,166; 45 anchors at a total cost of \$3,254; 895 down/head guys at a total cost of \$10,745; 70 equipment mounts at a total cost of \$9,988; 76 crossarms at a total cost of \$14,471; and 4 cluster mounts at a total cost of \$1,654. \$103,427 was associated with distributor rebuild projects being undertaken by the utility to replace aging infrastructure. \$1,792 for primary and secondary line extensions for new customers, subdivisions. \$49,060 for other installations such as service conversions and upgrades, changing out individual poles, etc.

ACCT #365, Overhead Conductors and Devices: Installation of \$99,753 made up of 100 grounds at a total cost of \$12,835; 15,174 ft. of overhead conductor at a total cost of \$67,785; 75 cutouts at a total cost of \$10,036; 85 arrestors at a total cost of \$7,883; and 6 disconnect switches at a total cost of \$1,214. \$77,500 was associated with distribution rebuild projects being undertaken by the utility to replace aging infrastructure. \$1,207 for primary and secondary line extensions for new customers, subdivisions. \$21,046 for other installations such as changing out individual conductor and overhead device replacements.

ACCT #367, Underground Conductors and Devices: Installation of \$148,895 made up of 4 modules \$1,147; 32 pedestals at a total cost of \$5,700; 2 switchboxes at a total cost of \$1,689; 20,574 ft. of underground conductor at a total cost of \$111,890; 11 transformer pads/slabs at a total cost of \$4,096; 18 arrestors at a total cost of \$2,505; 25 elbow arrestors at a total cost of \$7,657; 16 primary risers at a total cost of \$8,179; and 18 secondary risers at a total cost of \$6,032. \$60,109 was associated with distribution rebuild projects being undertaken by the utility to replace aging infrastructure. \$53,204 for primary and secondary line extensions for new customers, subdivisions. \$35,583 for other installations such as individual conductor and overhead device replacements.

#### ADJUSTMENTS MADE IN 2002:

Acct #365, <\$626> adjustment; Acct #367, \$67 adjustment (see additional explanation below for remainder of adjustment made to Acct #367); Acct #369, <\$402> adjustment. In 1999, the utility began using an automated CPR, work order and mapping system for tracking its electrical plant. Entries were made at that time to balance the utility's General Ledger with its new, automated CPR Ledger. The entries were made to the necessary plant account with an offsetting entry to the corresponding accumulated depreciation account. Since the CAD system was completed, some errors are being identified in what was considered to be "Plant in Service" prior to 1999. The automated CAD system is being corrected to reflect the actual plant in service, and as a result, when the error identified a situation where plant was recorded in the wrong plant account, entries are made in the utility's General Ledger and CPR Ledger to transfer dollars from one plant account to another. The offsetting entry for these transfers is made to the corresponding accumulated depreciation accounts. The net effect of these transfers from one account to another is zero, as the intent is NOT to modify the overall plant value that was determined upon final implementation

**ELECTRIC OPERATING SECTION FOOTNOTES**

of the CAD system in 1999.

Acct #367, additional adjustment of \$876 (see explanation for other portior of adjustment to #367 in paragraph above). An invoice was revised (lowered) for a reimbursement recorded in 2001 on work order #301300. The original amount of the invoice reduced the plant value recorded in 2001 because of expected shared "joint trench" costs. When the invoice was revised in 2002, the plant value that had been recorded in 2001 needed to be increased. The \$876 adjustment was made for that purpose. Note that no adjustment to accumulated depreciation was believed to be necessary because the adjustment would have been only \$12; therefore not significant enough to warrant an entry.

**Accumulated Provision for Depreciation - Electric (Page E-08)**

**EXPLANATION OF ADJUSTMENTS TO ACCUMULATED DEPRECIATION:**

Acct #365, <\$626> adjustment; Acct #367, \$67 adjustment; Acct #369, <\$402> adjustment. In 1999, the utility began using an automated CPR, work order and mapping system for tracking its electrical plant. Entries were made at that time to balance the utility's General Ledger with its new, automated CPR Ledger. The entries were made to the necessary plant account with an offsetting entry to the corresponding accumulated depreciation account. Since the CAD system was completed, some errors are being identified in what was considered to be "Plant in Service" prior to 1999. The automated CAD system is being corrected to reflect the actual plant in service, and as a result, when the error identified a situation where plant was recorded in the wrong plant account, entries are made in the utility's General Ledger and CPR Ledger to transfer dollars from one plant account to another. The offsetting entry for these transfers is made to the corresponding accumulated depreciation accounts. The net effect of these transfers from one account to another is zero, as the intent is NOT to modify the overall plant value that was determined upon final implementation of the CAD system in 1999.

**EXPLANATION OF CREDIT BALANCE IN ACCUMULATED DEPRECIATION:**

Acct. #371, Accum. Depr. began the year 2002 with a credit balance. Reasons goes back to 1999 when a field inventory was done of the utility's electrical distribution system, and in the process, some plant was reclassified, causing a credit balance in accumulated depreciation.

**Electric Distribution Meters & Line Transformers (Page E-24)**

TWO, CODE 8 METERS WERE RECEIVED FROM AT NO COST FROM BORDER STATES IN 1998 BUT THE COUNT WAS NOT ADDED TO THE METER COUNT; THEREFORE THE COUNT WAS ADDED HERE, IN 2002, IN THE ADJUSTMENT COLUMN. UTILITY STAFF ADJUSTED THE COUNT AND AVERAGE UNIT COST IN ITS CONTINUING PROPERTY RECORDS FROM 1998.