



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

For the Year Ended: DECEMBER 31, 1998

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
 FINANCIAL SECTION	
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	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
 WATER OPERATING SECTION	
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

Schedule Name	Page
ELECTRIC OPERATING SECTION	
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

When was utility organized? 12/28/1901

Report any change in name:

Effective Date:

Utility Web Site:

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

Telephone: (414) 375 - 7650

Fax Number: (414) 375 - 7655

E-mail Address: JFRANK@WPPISYS.ORG

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

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: (414) 375 - 7650

Fax Number: (414) 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: (414) 375 - 7650

Fax Number: (414) 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: (414) 375 - 7650

Fax Number: (414) 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, PRESIDENT
 - RICHARD A. DIEFFENBACH
 - JOE DORR
 - CARL EDQUIST
 - ELLEN S. HAYNES
 - FRED RUSCH, SECRETARY
 - GUY WOOD
-

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. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

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

IDENTIFICATION AND OWNERSHIP

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/1997 12/31/1997

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

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	7,713,979	7,281,327	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,287,594	5,678,337	2
Depreciation Expense (403)	508,747	484,000	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	465,335	458,316	5
Total Operating Expenses	7,261,676	6,620,653	
Net Operating Income	452,303	660,674	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	452,303	660,674	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	258	1,813	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	242,017	235,775	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	242,275	237,588	
Total Income	694,578	898,262	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	2,402	2,992	13
Total Miscellaneous Income Deductions	2,402	2,992	
Income Before Interest Charges	692,176	895,270	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	129,441	141,202	14
Amortization of Debt Discount and Expense (428)	6,541	7,136	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	1,212	1,337	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	137,194	149,675	
Net Income	554,982	745,595	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,272,052	10,604,779	20
Balance Transferred from Income (433)	554,982	745,595	21
Miscellaneous Credits to Surplus (434)	0	39,097	22
Miscellaneous Debits to Surplus--Debit (435)	2,985	7,557	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	8,858	109,862	25
Total Unappropriated Earned Surplus End of Year (216)	11,815,191	11,272,052	

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)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Certificates of Deposits & Treasury Bill	132,987	5
Interest on Investment Index Account	21,336	6
Interest on State Investment Pool Accounts	87,694	7
Total (Acct. 419):	242,017	
Miscellaneous Nonoperating Income (421):		
NONE	0	8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	9
Total (Acct. 425):	0	
Other Income Deductions (426):		
Costs associated with Legislative Activities	2,402	10
Total (Acct. 426):	2,402	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
1998 costs for Remedial Work @ the former Power Plant	2,985	12
Total (Acct. 435)--Debit:	2,985	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Misc. work done for the City of Cedarburg	8,858	14
Total (Acct. 439)--Debit:	8,858	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,521	59,601			61,122	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	25	21,058			21,083	3
Materials	0	1,889			1,889	4
Taxes	2	1,611			1,613	5
Other (list by major classes):						
Outside Services & Supplies	3,444	14,193			17,637	6
Fringes & Cllrg (without Soc Sec & Strs Cllrg)	21	18,621			18,642	7
Total costs and expenses	3,492	57,372	0	0	60,864	
Net income (or loss)	(1,971)	2,229	0	0	258	

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	1,055,732	6,658,247	0	0	7,713,979	1	
Less: interdepartmental sales	575	57,643	0	0	58,218	2	
Less: interdepartmental rents	0	12,000	0	0	12,000	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	(213)	0		(213)	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	1,055,157	6,588,817	0	0	7,643,974		

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	180,833	44,985	225,818	1
Electric operating expenses	329,349	81,319	410,668	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	21,083	5,191	26,274	6
Other nonutility expenses			0	7
Water utility plant accounts	14,922	3,460	18,382	8
Electric utility plant accounts	103,885	25,953	129,838	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	1,242	0	1,242	13
Accum. prov. for depreciation of electric plant	12,614	3,461	16,075	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	173,020	(173,020)	0	18
All other accounts	31,485	8,651	40,136	19
Total Payroll	868,433	0	868,433	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	20,274,432	19,402,850	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,755,124	5,437,414	2
Net Utility Plant	14,519,308	13,965,436	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	14,519,308	13,965,436	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	3,880,977	3,694,322	9
Total Other Property and Investments	3,880,977	3,694,322	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	161,396	100,163	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	430	430	12
Temporary Cash Investments (136)	235,587	164,253	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	621,971	601,701	15
Other Accounts Receivable (143)	158,212	255,495	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	4,023	4,522	18
Materials and Supplies (151-163)	601,348	650,639	19
Prepayments (165)	10,246	10,474	20
Interest and Dividends Receivable (171)	126,919	98,205	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	1,920,132	1,885,882	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	25,321	31,863	24
Other Deferred Debits (182-186)	862,870	774,126	25
Total Deferred Debits	888,191	805,989	
Total Assets and Other Debits	21,208,608	20,351,629	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	156,288	154,789	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	11,815,191	11,272,052	28
Total Proprietary Capital	11,971,479	11,426,841	
LONG-TERM DEBT			
Bonds (221-222)	1,700,000	1,885,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	41,236	48,613	31
Total Long-Term Debt	1,741,236	1,933,613	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	462,319	484,648	33
Payables to Municipality (233)	469,153	217,799	34
Customer Deposits (235)	19,416	21,364	35
Taxes Accrued (236)	234,135	232,007	36
Interest Accrued (237)	32,217	35,629	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	14,713	13,765	40
Miscellaneous Current and Accrued Liabilities (242)	11,142	0	41
Total Current and Accrued Liabilities	1,243,095	1,005,212	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	36,399	13,175	43
Other Deferred Credits (253)	860,786	767,194	44
Total Deferred Credits	897,185	780,369	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,355,613	5,205,597	49
Total Liabilities and Other Credits	21,208,608	20,351,632	

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)	
Plant Accounts:					
Utility Plant in Service (101)	9,929,662	0	0	10,171,749	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)				10,421	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	30,327			132,273	7
Total Utility Plant	9,959,989	0	0	10,314,443	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,777,136	0	0	3,977,988	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,777,136	0	0	3,977,988	
Net Utility Plant	8,182,853	0	0	6,336,455	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

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)	
Balance first of year	1,640,893	3,796,521			5,437,414	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	178,257	330,490			508,747	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,503				6,503	6
Accruals charged other						7
accounts (specify):						8
Depr on Accts 392 & 396	11,348	19,813			31,161	9
Salvage	4,190	2,827			7,017	10
Other credits (specify):						11
Accts 348, 373, 391.1 & 392	403	2,229			2,632	12
Total credits	200,701	355,359	0	0	556,060	13
Debits during year						14
Book cost of plant retired	62,151	149,945			212,096	15
Cost of removal	722	22,869			23,591	16
Other debits (specify):						17
Accts 371, 391.1 & 396	1,585	1,078			2,663	18
Total debits	64,458	173,892	0	0	238,350	19
Balance End of Year	1,777,136	3,977,988	0	0	5,755,124	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Non-Utility Property	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			379,373		379,373	422,186	3
Total Electric Utility					379,373	422,186	

Account	Total End of Year	Amount Prior Year	
Electric utility total	379,373	422,186	1
Water utility (154)	34,410	32,715	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)			7
Stores expense (163)	187,565	195,738	8
Total Materials and Supplies	601,348	650,639	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Bond Issue - October 25, 1990	6,542	181	25,321	1
Total			<u><u>25,321</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	154,789	1
Changes during year (explain):		
Cost for installation of pole for City's CD Siren #6 at Ced. Park District	1,499	2
Balance end of year	<u>156,288</u>	

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)	
Electric & Water Revenue Bond	10/01/1990	10/01/2005	7.02%	1,700,000	1
Total Bonds (Account 221):				1,700,000	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u><u>1,700,000</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
DSM Loan with Wis Public Power Inc.	01/31/1994	01/31/2004	2.00%	41,236	1
Total for Account 224				41,236	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	232,007	1
Accruals:		
Charged water department expense	208,581	2
Charged electric department expense	259,748	3
Charged sewer department expense		4
Other (explain):		
Charged directly to Elec & Wtr Depts. Work Orders	18,670	5
Charged directly to the General Ledger Accounts	2,016	6
Total Accruals and other credits	489,015	
Taxes paid during year:		
County, state and local taxes	402,000	7
Social Security taxes	65,958	8
PSC Remainder Assessment	9,343	9
Other (explain):		
License Fee Assessment - WI Dept of Revenue (Gross Receipt Tax)	9,586	10
Total payments and other debits	486,887	
Balance end of year	234,135	

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)	
Bonds (221)					
2372 Interest Accrued Bond Issue	33,135	129,441	132,540	30,036	1
Subtotal	33,135	129,441	132,540	30,036	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
2370 Interest Accrued on Customer Deposits	2,494	1,212	1,525	2,181	4
Subtotal	2,494	1,212	1,525	2,181	
Total	35,629	130,653	134,065	32,217	

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	3,962,546	1,107,473	135,578	0	0	5,205,597	1
Add credits during year:							
For Services	24,783	34,308	2,056			61,147	2
For Mains	79,303					79,303	3
Other (specify):							
Hydrants	9,566					9,566	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	4,076,198	1,141,781	137,634	0	0	5,355,613	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
CD'S, Treas Bills & \$'s invested in St. Pool for Const. & Rev Bond	2,952,152	3
Depreciation Fund (Revenue Bond requirement)	381,016	4
Special Redemption Fund (Revenue Bond requirement)	137,881	5
Bond Reserve Fund (Revenue Bond requirement)	322,090	6
Liability Insurance Reserve	87,838	7
Total (Acct. 125):	3,880,977	
Depreciation Fund (126):		
NONE		8
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		9
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		10
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		11
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	82,397	13
Electric	539,574	14
Sewer (Regulated)	0	15
Other (specify):		
NONE		16
Total (Acct. 142):	621,971	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	116,420	17

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)
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work	11,935	18
Other (specify):		
Serv Ext's & Upgrds, Bulk Wtr, St Ltg instln's, Reloct Util Facil's, etc.	29,857	19
Total (Acct. 143):	158,212	
Receivables from Municipality (145):		
Tax Roll Liens outstanding & misc billings	4,023	20
Total (Acct. 145):	4,023	
Prepayments (165):		
Property & Liability Insurance premiums paid in advance	10,246	21
Total (Acct. 165):	10,246	
Extraordinary Property Losses (182):		
NONE	0	22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	23
Total (Acct. 183):	0	
Clearing Accounts (184):		
Transp Clrg balance for unallocated portion of Ced Util's contribution	4,323	24
to Municipality's new fuel tanks shared with the Tuli. balance will be		25
allocated through clearing entries made in 1998 & 1999.		26
Total (Acct. 184):	4,323	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
'87 Energy Cons=40,936, '88 Energy Cons=57,247, '89 Energy Cons=38,609,	858,547	28
'90 Energy Cons=62,735, '91 Energy Cons=51,708, '92 Energy Cons=61,056,		29
'93 Energy Cons=131,447, '94 Energy Cons=133,472, '95 Energy Cons=62,338,		30
'96 Energy Cons=60,751, '97 Energy Cons=64,157, '97 Environ'l costs		31
(PCB's in Kansas City)=1,025, '98 Energy Cons=51,748, '98 Environ'l Costs		32
(PCB's in Kansas City)=<1,025>, Field Inventory & Training portion of Electric		33
CAD System=42,343.		34
Total (Acct. 186):	858,547	
Payables to Municipality (233):		
12/1998 Sewer Billing Collections	117,604	35
Public Fire Protection true-up for 1998	5,872	36

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)
Payables to Municipality (233):		
Outstanding \$'s due City for costs to replace water mains, etc.	330,974	37
Misc. invoices for 1998 services, sales tax due, etc.	14,703	38
Total (Acct. 233):	469,153	
Other Deferred Credits (253):		
Vacation & Sick Leave Liability and Comp Time due employees	131,786	39
Demand Side Management Programs (Watt Watch Conservation Expense)	729,000	40
Total (Acct. 253):	860,786	

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)	
Add Average:						
Utility Plant in Service	9,673,336	10,010,393	0	0	19,683,729	1
Materials and Supplies	33,562	400,779	0	0	434,341	2
Other (specify):						
Stores Expense	14,809	176,843			191,652	3
Less Average:						
Reserve for Depreciation	1,709,014	3,887,254	0	0	5,596,268	4
Customer Advances for Construction	12,955	11,832			24,787	5
Contributions in Aid of Construction	4,019,372	1,261,233	0	0	5,280,605	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,980,366	5,427,696	0	0	9,408,062	
Net Operating Income	181,946	270,357	0	0	452,303	8
Net Operating Income as a percent of Average Net Rate Base						
	4.57%	4.98%	N/A	N/A	4.81%	

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)	
Average Proprietary Capital		
Capital Paid in by Municipality	155,538	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	11,543,621	3
Other (Specify):		4
Total Average Proprietary Capital	11,699,159	
Net Income		
Net Income	554,982	5
Percent Return on Proprietary Capital	4.74%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

No buildings were purchased or constructed in 1998, and there were no other significant acquisitions in '98.

2. Leaseholder changes.

None

3. Extensions of service.

Normal Electric and Water service extensions for new development and service upgrades.

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

Certificates of Deposit purchased and investments made in State Local Government Investment Pool.

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

A settlement was reached in 1998 on the PCB treatment site in Kansas City and the Utility was released from all future liability. The Utility had previously disposed of transformers at this licensed site and was considered a de minimus party to this claim.

In 1998, with PSC approval, the Utility raised its capitalization limit from \$200 to \$500. In so doing, the Utility retired any Plant items under the new capitalization limit (such as furniture & equipment, tools, computer equipment, etc.), resulting in credit entries to various Plant accounts and debit entries to Accumulated Depreciation.

FINANCIAL SECTION FOOTNOTES

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416) (Page F-03)

41% of Work Order 78026 was for '98 sale of Light & Water Truck Replicas. Note, some of the loss may be recovered in future years as more of the trucks purchased in 1998 are sold.

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)

Acct 348 (Water): Excess reimbursement of \$403 over cost of removal.

Acct 371 & 373 (Electric): To correct retirement & removal entries made in '97 to Account 371, whereas entries should have been made to Account 373.

Account 391.1 (Electric & Water): Accumulated Depreciation transferred from Water to Electric when computers and printer were reclassified as 100% Electric.

Account 392 (Electric): To correct depreciation expense recorded for Account 392 in 1997.

Account 396 (Electric): To correct depreciation expense recorded for Account 396 in 1997.

Net Nonutility Property (Accts. 121 & 122) (Page F-09)

We no longer have any "Non-Utility" property on our books (since we sold the Power Plant back in 1996).

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

Other Long-Term Debt: Interest on Demand Side Management (DSM) Loan from WPPI is not shown here, it is included with DSM Expenses in Account #186, Other Deferred Debits.

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

Account #186 - Misc. Deferred Debits: On March 19, 1995 as a part of Light & Water's Rate orders, the PSC authorized amortization of DSM Expenses (see Cedarburg Light & Water's Rate file for details).

Also, legal costs for the PCB clean-up in Kansas City were not authorized by the PSC, the \$1,025 was expensed in '98 to Account #923.

In letter dated January 14, 1999, Light & Water was authorized to defer the 1998 expenditures associated with completing a field inventory of our electrical distribution system and receiving training from the vendor for the AM/FM AutoCAD System. This authorization excludes internal labor and related overheads. The authorized costs should be amortized over a period of four years.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

August 23, 1999

Ms. Jill S. Frank, Office Manager
Cedarburg Light and Water Commission
N30W5926 Lincoln Boulevard
P.O. Box 767
Cedarburg, WI 53012-0767

1998 Analytical Review DWCCA-1000-ELE

Dear Ms. Frank:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

We have noted your footnote to page W-15 that the purpose of your Lincoln Boulevard pump is "booster/stripper" and have forwarded this comment to our IT/engineering staff to see if stripper should be included on the purpose dropdown. In the meantime, continue footnoting as you have been doing.

Your report is excellent. We appreciate receiving reports of this quality.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\Aug 23 1999 letters e.doc

cc: Mr. Charles T. Bradburn, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,045,423	1
Total Sales of Water	1,045,423	
Other Operating Revenues		
Forfeited Discounts (470)	3,766	2
Miscellaneous Service Revenues (471)	420	3
Rents from Water Property (472)	2,100	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,023	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,309	
Total Operating Revenues	1,055,732	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	111,068	9
Water Treatment Expenses (640-652)	63,327	10
Transmission and Distribution Expenses (660-678)	133,433	11
Customer Accounts Expenses (901-905)	28,169	12
Sales Expenses (910)	2,050	13
Administrative and General Expenses (920-932)	151,833	14
Total Operation and Maintenance Expenses	489,880	
Other Operating Expenses		
Depreciation Expense (403)	178,257	15
Amortization Expense (404-407)	0	16
Taxes (408)	205,649	17
Total Other Operating Expenses	383,906	
Total Operating Expenses	873,786	
NET OPERATING INCOME	181,946	

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. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,049	244,845	492,674	4
Commercial	344	96,986	152,470	5
Industrial	39	111,358	109,259	6
Total Metered Sales to General Customers (461)	3,432	453,189	754,403	
Private Fire Protection Service (462)	75		21,148	7
Public Fire Protection Service (463)	1		236,446	8
Other Sales to Public Authorities (464)	25	24,459	32,851	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	1	202	575	12
Total Sales of Water	3,534	477,850	1,045,423	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	236,446	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	236,446	
Forfeited Discounts (470):		
Customer late payment charges	3,766	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,766	
Miscellaneous Service Revenues (471):		
FEES FOR RECONNECTING METERS	420	7
Total Miscellaneous Service Revenues (471)	420	
Rents from Water Property (472):		
BUILDING RENTAL FEES FROM CELLULAR ONE (SHARES PUMP STA. SPACE-BEGAN 1997)	2,100	8
Total Rents from Water Property (472)	2,100	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,023	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	4,023	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

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)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	0	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	0	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	2,160	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	57,813	17
Pumping Labor and Expenses (624)	6,901	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	(844)	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	8,683	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	36,355	25
Total Pumping Expenses	111,068	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	2,896	26
Chemicals (641)	26,637	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)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	21,379	28
Miscellaneous Expenses (643)	450	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	77	31
Maintenance of Structures and Improvements (651)	8,236	32
Maintenance of Water Treatment Equipment (652)	3,652	33
Total Water Treatment Expenses	63,327	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	2,172	34
Storage Facilities Expenses (661)	660	35
Transmission and Distribution Lines Expenses (662)	11,729	36
Meter Expenses (663)	2,942	37
Customer Installations Expenses (664)	834	38
Miscellaneous Expenses (665)	22,183	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	36,239	43
Maintenance of Transmission and Distribution Mains (673)	19,229	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	15,626	46
Maintenance of Meters (676)	5,273	47
Maintenance of Hydrants (677)	16,546	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	133,433	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	3,672	50
Meter Reading Labor (902)	5,197	51
Customer Records and Collection Expenses (903)	16,141	52
Uncollectible Accounts (904)	0	53

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)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	3,159	54
Total Customer Accounts Expenses	28,169	
 SALES EXPENSES		
Sales Expenses (910)	2,050	55
Total Sales Expenses	2,050	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	44,413	56
Office Supplies and Expenses (921)	5,272	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	4,560	59
Property Insurance (924)	2,392	60
Injuries and Damages (925)	3,737	61
Employee Pensions and Benefits (926)	54,507	62
Regulatory Commission Expenses (928)	225	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	10,834	65
Rents (931)	12,000	66
Maintenance of General Plant (932)	13,893	67
Total Administrative and General Expenses	151,833	
 Total Operation and Maintenance Expenses	489,880	

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 Adm Code - PSC Section 109	192,196	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,932	2
Net property tax equivalent		189,264	
Social Security	Payroll Distribution	15,077	3
PSC Remainder Assessment	Based on Revenues	1,308	4
Other (specify): NONE			5
Total tax expense		<u>205,649</u>	

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 § 66.069(1)(c). 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
SUMMARY OF TAX RATES							
State tax rate	mills		0.215960				2
County tax rate	mills		2.502310				3
Local tax rate	mills		8.414410				4
School tax rate	mills		12.895830				5
Voc. school tax rate	mills		2.152190				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		26.180700				9
Less: state credit	mills		2.178320				10
Net tax rate	mills		24.002380				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		8.414410				12
Combined School Tax Rate	mills		15.048020				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		23.462430				15
Total Tax Rate	mills		26.180700				16
Ratio of Local and School Tax to Total	dec.		0.896173				17
Total tax net of state credit	mills		24.002380				18
Net Local and School Tax Rate	mills		21.510279				19
Utility Plant, Jan. 1	\$	9,509,131	9,509,131				20
Materials & Supplies	\$	46,417	46,417				21
Subtotal	\$	9,555,548	9,555,548				22
Less: Plant Outside Limits	\$	402,108	402,108				23
Taxable Assets	\$	9,153,440	9,153,440				24
Assessment Ratio	dec.		0.926267				25
Assessed Value	\$	8,478,529	8,478,529				26
Net Local & School Rate	mills		21.510279				27
Tax Equiv. Computed for Current Year	\$	182,376	182,376				28
Tax Equivalent per 1994 PSC Report	\$	192,196					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	192,196					31

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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
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)	295,647	19,202	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	295,647	19,202	
PUMPING PLANT			
Land and Land Rights (320)	48,195		12
Structures and Improvements (321)	180,629		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	201,034	50,394	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	42,052		20
Total Pumping Plant	471,910	50,394	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	312,689		22
Water Treatment Equipment (332)	349,636	2,542	23
Total Water Treatment Plant	662,325	2,542	
TRANSMISSION AND DISTRIBUTION PLANT			
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)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
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)			314,849	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	314,849	
PUMPING PLANT				
Land and Land Rights (320)			48,195	12
Structures and Improvements (321)	1,736		178,893	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	16,975		234,453	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			42,052	20
Total Pumping Plant	18,711	0	503,593	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			312,689	22
Water Treatment Equipment (332)	1,642		350,536	23
Total Water Treatment Plant	1,642	0	663,225	
TRANSMISSION AND DISTRIBUTION PLANT				
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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	135,661		26
Transmission and Distribution Mains (343)	5,676,004	325,220	27
Fire Mains (344)	0		28
Services (345)	1,076,133	99,673	29
Meters (346)	256,282	12,803	30
Hydrants (348)	468,556	37,056	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,614,346	474,752	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,625	2,503	35
Computer Equipment (391.1)	35,526	11,150	36
Transportation Equipment (392)	77,486	4,418	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	26,868	4,192	39
Laboratory Equipment (395)	6,785		40
Power Operated Equipment (396)	52,210		41
Communication Equipment (397)	168,283	8,266	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	372,783	30,529	
Total utility plant in service directly assignable	9,417,011	577,419	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,417,011	577,419	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			135,661 26
Transmission and Distribution Mains (343)	15,601		5,985,623 27
Fire Mains (344)			0 28
Services (345)	525		1,175,281 29
Meters (346)	5,092		263,993 30
Hydrants (348)	3,536		502,076 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	24,754	0	8,064,344
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)	3,473		4,655 35
Computer Equipment (391.1)	3,040	(2,617)	41,019 36
Transportation Equipment (392)	4,494		77,410 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	4,420		26,640 39
Laboratory Equipment (395)	453		6,332 40
Power Operated Equipment (396)			52,210 41
Communication Equipment (397)	1,164		175,385 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	17,044	(2,617)	383,651
Total utility plant in service directly assignable	62,151	(2,617)	9,929,662
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	62,151	(2,617)	9,929,662

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)	
SOURCE OF SUPPLY PLANT				
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)	145,452	3.00%	9,158	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	145,452		9,158	
PUMPING PLANT				
Structures and Improvements (321)	95,635	3.03%	5,447	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	116,130	4.35%	9,472	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	11,450	4.29%	1,804	15
Total Pumping Plant	223,215		16,723	
WATER TREATMENT PLANT				
Structures and Improvements (331)	93,802	4.00%	12,508	16
Water Treatment Equipment (332)	160,375	5.00%	17,504	17
Total Water Treatment Plant	254,177		30,012	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	64,745	2.10%	2,849	19
Transmission and Distribution Mains (343)	370,608	0.93%	54,227	20
Fire Mains (344)	0			21
Services (345)	173,146	2.09%	23,527	22
Meters (346)	140,912	5.00%	13,007	23
Hydrants (348)	65,177	1.59%	7,717	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	814,588		101,327	

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					154,610	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	154,610	
321	1,736	45			99,301	8
322					0	9
323					0	10
324					0	11
325	16,975	600			108,027	12
326					0	13
327					0	14
328					13,254	15
	18,711	645	0	0	220,582	
331					106,310	16
332	1,642				176,237	17
	1,642	0	0	0	282,547	
341					0	18
342					67,594	19
343	15,601				409,234	20
344					0	21
345	525				196,148	22
346	5,092		640		149,467	23
348	3,536		2,462	403	72,223	24
349					0	25
	24,754	0	3,102	403	894,666	

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)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	3,330	7.69%	395	27
Computer Equipment (391.1)	24,453	25.00%	9,568	28
Transportation Equipment (392)	34,335	10.56%	8,179	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	11,327	5.88%	1,573	31
Laboratory Equipment (395)	648	5.88%	385	32
Power Operated Equipment (396)	23,483	6.07%	3,169	33
Communication Equipment (397)	105,885	9.09%	15,619	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	203,461		38,888	
Total accum. prov. directly assignable	1,640,893		196,108	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,640,893		 196,108	

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)	
390					0	26
391	3,473				252	27
391.1	3,040			(1,585)	29,396	28
392	4,494		574		38,594	29
393					0	30
394	4,420	77	514		8,917	31
395	453				580	32
396					26,652	33
397	1,164				120,340	34
397.1					0	35
398					0	36
399					0	37
	17,044	77	1,088	(1,585)	224,731	
	62,151	722	4,190	(1,182)	1,777,136	
					0	38
	62,151	722	4,190	(1,182)	1,777,136	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			42,076	42,076	1
February			36,766	36,766	2
March			41,376	41,376	3
April			41,443	41,443	4
May			48,095	48,095	5
June			48,041	48,041	6
July			61,269	61,269	7
August			50,029	50,029	8
September			49,835	49,835	9
October			44,189	44,189	10
November			41,533	41,533	11
December			42,746	42,746	12
Total for year	0	0	547,398	547,398	
Less: Measured or estimated water used in main flushing and water treatment during year				3,725	13
Less: Other utility use				5,153	14
Other utility use explanation:					15
1. Main/Lateral breaks during 1998 = 1,350,000					
2. Water used to lubricate Well Pumps = 1,997,800					
3. Misc. = 1,805,000					
Water pumped into distribution system				538,520	16
Less: Water sold				477,850	17
Losses and unaccounted for				60,670	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,587	21
Date of maximum: 7/14/1998					22
Cause of maximum:					23
Hottest day of the year. Maximum due to summer sprinkling.					
Minimum gallons pumped by all methods in any one day during reporting year				772	24
Date of minimum: 10/8/1998					25
Total KWH used for pumping for the year				1,127,320	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 MEQUON STREET	BG 643	692	8	300,000	Yes	1
WELL #3 WESTERN AVENUE	BG 645	1,060	15	400,000	Yes	2
WELL #4 WAUWATOSA ROAD	BG 646	1,212	15	200,000	Yes	3
WELL #5 LINCOLN BOULEVARD	BG 647	1,000	11	350,000	Yes	4
WELL #6 HARRISON AVENUE	BG 648	630	19	400,000	Yes	5

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	A.C.	2 U.S.	10
Year Installed	1997	1955	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	B	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)	500	750	700	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	GE	23
Year Installed	1966	1968	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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3 4
Year constructed	1955	1990	1968	5 6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	160	0	35	9 10
Total capacity in gallons	200,000	50,000	1,000,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)		OTHER		13 14
Points of application (wellhouse, central facilities, booster station, other)		OTHER		15 16 17
Filters, type (gravity, pressure, other, none)		NONE		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000		20 21 22
Is a corrosion control chemical used (yes, no)?		Y		23 24
Is water fluoridated (yes, no)?		Y		25

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	
M	D	2.000	294	0	0	0	294	2	
M	D	4.000	3,211	0	0	0	3,211	3	
P	D	4.000	80	0	0	0	80	4	
M	D	6.000	78,483	0	3,281	0	75,202	5	
M	S	6.000	310	0	0	0	310	6	
P	D	6.000	7,284	174	0	0	7,458	7	
P	S	6.000	0	29	0	0	29	8	
M	D	8.000	49,708	0	1,360	0	48,348	9	
M	S	8.000	320	0	0	0	320	10	
M	T	8.000	430	0	0	0	430	11	
P	D	8.000	48,093	7,612	0	0	55,705	12	
P	S	8.000	3,180	0	0	0	3,180	13	
M	D	10.000	2,799	0	0	0	2,799	14	
M	S	10.000	80	0	0	0	80	15	
M	T	10.000	598	0	0	0	598	16	
P	D	10.000	105	0	0	0	105	17	
M	D	12.000	16,332	0	0	0	16,332	18	
M	T	12.000	4,002	0	0	0	4,002	19	
P	D	12.000	30,412	4	0	0	30,416	20	
P	S	12.000	60	0	0	0	60	21	
P	T	12.000	2,707	0	0	0	2,707	22	
M	T	16.000	100	0	0	0	100	23	
Total Within Municipality			248,624	7,819	4,641	0	251,802		
P	D	8.000	4,705	0	0	0	4,705	24	
P	D	12.000	1,510	0	0	0	1,510	25	
Total Outside of Municipality			6,215	0	0	0	6,215		
Total Utility			254,839	7,819	4,641	0	258,017		

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	476	0	0	0	476		1
L	0.750	852	0	82	0	770		2
L	1.000	3	0	0	0	3		3
M	1.000	1,678	141	16	0	1,803		4
M	1.250	23	0	0	0	23		5
M	1.500	59	0	0	0	59		6
M	2.000	52	0	0	0	52		7
P	4.000	10	0	0	0	10		8
M	4.000	31	0	0	0	31		9
P	6.000	7	0	0	0	7		10
M	6.000	19	0	0	0	19		11
P	8.000	1	0	0	0	1		12
M	8.000	2	0	0	0	2		13
Total Utility		3,213	141	98	0	3,256	0	

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 (a).

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	2,157	0	90	(13)	2,054	151	1
0.750	1,191	132	0	10	1,333	25	2
1.000	77	1	1	10	87	8	3
1.250	21	0	2	(5)	14	2	4
1.500	64	3	1	1	67	7	5
2.000	21	0	0	1	22	6	6
3.000	12	1	0	0	13	1	7
4.000	7	0	0	(1)	6	0	8
6.000	1	0	0	0	1	0	9
Total:	3,551	137	94	3	3,597	200	

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	1,900	113	6	3	0	32	2,054	1
0.750	1,168	93	11	3	0	58	1,333	2
1.000	3	67	6	5	0	6	87	3
1.250	0	10	0	1	0	3	14	4
1.500	0	52	7	4	0	4	67	5
2.000	0	10	5	2	1	4	22	6
3.000	0	1	2	3	0	7	13	7
4.000	0	0	2	3	0	1	6	8
6.000	0	0	0	0	0	1	1	9
Total:	3,071	346	39	24	1	116	3,597	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	11				11	1
Within Municipality	478	18	10		486	2
Total Fire Hydrants	489	18	10	0	497	
Flushing Hydrants						
	5	0	0	0	5	3
Total Flushing Hydrants	5	0	0	0	5	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	497
Number of distribution system valves end of year:	744
Number of distribution valves operated during year:	380

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #633 - Maintenance of Pumping Equipment: '98's costs are \$28,982 and 393% different from '97's costs. \$28,000 from Work Order 68003 was charged to #6330. This was the "maintenance" portion of the total rehabilitation done at Well 5. NOTE: Costs associated with adding 140 feet of well casing were charged to plant...\$19,000.

Account #672 - Maintenance of Distribution Reservoirs/Standpipes: '98's costs are \$36,239 and 100% different from '97's costs. Well 4 was painted in '98. Note, bids ranged from \$37,500 to \$120,000. The Utility accepted the \$37,500 bid from Aero Painting (and were very pleased with the results).

Account #677 - Maintenance of Hydrants: '98's costs are \$13,179 and 391% different from '97's costs. In '98, we installed 4 hydrant extensions to raise hydrants off the ground for better access by the Fire Department. The labor and clearing costs to install these extensions were approximately \$600 plus \$1,400 for materials. We did not install any extensions in '97. We hired USA Hydrant to sandblast and paint approximately 125 hydrants at a cost of \$9,300. \$1,500 of material was transferred out of #1540, Inventory Materials and Supplies, to #6770 for minor items that will no longer be tracked in the inventory system (not cost-effective or practical).

Account #926 - Employee Pensions and Benefits: '98's costs are \$12,931 and 31% different from '97's costs.

Health insurance premiums increased approximately 3%. The Utility did not get to "keep" the 10% premium discount in '97 as was thought when the '97 books were closed. Because of this, \$4,135 was deducted from the water portion of '97's health insurance costs. (The "premium discount" applies when the actual health insurance claims are below 85% of the expected claims. '97 was close, but the actual claims ended up going over the 85%.) The 10% discount had been withheld from the premiums paid throughout '97, and in May of '98, when we learned we had to remit the 10%, the '97 books were already closed. The cost was put against '98 expenses resulting in \$10,087 being charged to "expense" in '98 for '97, (\$5,900 electric and \$4,100 for water). For water, this accounts for \$8,200 of the increase from '97 to '98 (because a \$4,100 credit entry was made in '97, and a \$4,100 debit entry in '98). Overall, we had more employees (by less than 1) on our health/dental plan in '98 than we did in '97. There were also some switches between single and family plans.

Retirement costs charged to water expense in '97 were \$22,925. In '98 they were \$22,964 (almost a "break-even"). Reasons could be that the retirement rate in '97 was 12.5%, and 12.1% in '98; a slight decrease. This is something to note. Since retirement is paid as a percentage of gross wages, due to the increase in wage rates in '98, retirement costs would go up too, but the decrease in the retirement rate may offset this.

Annual Sick Leave & Vacation Liability adjustment made to "water expense" in '97 was \$2,700, and in '98, \$6,800, an increase of \$4,100. This increase is the result of the Utility's aging workforce, requiring higher percentages of sick leave to be recorded as a liability. Also, with a workforce gaining in longevity, the number of weeks vacation granted increased resulting in an

WATER OPERATING SECTION FOOTNOTES

increase in liability being recorded for accumulated vacation as of the end of '98.

Water Utility Plant in Service (Page W-08)

Account 391.1: In 1998 two computers and one printer were reclassified as 100% Electric. See also adjustment to 391.1 in Electric Dept. and adjustments made to Accumulated Depreciation.

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

Account 348 (Hydrants): The program would not allow a <403> to be put into Removal. Therefore, the \$403 was put in the Adjustments to Prior Year \$'s column in order to have the ending balance be correct. The \$403 credit to Cost of Removal was the result of costs reimbursed to the Utility in excess of the costs that were recorded as removal costs. This was due to a misallocation of reimbursement costs which should have been credited to Salvage. The END result to Accumulated Depreciation by listing as an adjustment is the same.

Account 391.1 (Computer Equipment): In 1998 two computers and one printer were reclassified as 100% Electric. An adjustment of <1,585> was made to Water Accumulated Depreciation.

Sources of Water Supply - Ground Waters (Page W-13)

- Well #4 Wauwatosa Road - Well diameter is 15" TO 24"
- Well #5 Lincoln Boulevard - Well diameter is 11" TO 19"
- Well #6 Harrison Avenue - Well diameter is 19" TO 35"

Pumping & Power Equipment (Page W-15)

The Program only listed for Purpose for Pumps - P for Primary, B for Booster or S for Standby Pumping Equipment.

Pump at 3&5 Lincoln Boulevard - The purpose of the pump is Boosters/Strippers.

Reservoirs, Standpipes & Water Treatment (Page W-16)

Unit B: Because of a revision of the directions in Number 3, no footnote should be needed in 1998 to explain the difference in feet for Reservoir 3&5. At first the program would not take "0", but now with Version 2.02, it does seem to work. The disinfection type of equipment is chlorine injection, and the point of applications is before stripper. The corrosion control chemical used is Aqua-Mag.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

2962 FT. of 8" - New installation in new subdivision - paid for by developer

4 FT. of 12"; 3217 FT. of 8"; 174 FT. of 6" - Main replaced on Mequon, Jefferson, Appletree - Light & Water paid City; and City paid Contractor.

29 FT. of 6" - Main installed at Well #1 for Utility use - L&W paid Contractor.

812 FT of 8" - Main replaced on Pine Street - L&W paid City; City paid Contractor.

621 FT. of 8" - Main replaced on Orchard - L&W paid City; City paid Contractor.

Total of 7,819 Feet

Water Services (Page W-18)

43 Services were new installations which Developer or owner paid for directly

98 Services were replacements of existing services on Mequon, Orchard, and Pine Streets, which City of Cedarburg paid Contractor, and Light & Water paid to the City of Cedarburg.

Meters (Page W-19)

Explanation of adjustments made for meters in 1998:

5/8", 3/4", and 1.25" meters were adjusted to reflect errors in billing rate codes assigned to various customers throughout the year. For example, a new 3/4" meter was installed where a 5/8" meter had been. Rate code was not changed to reflect the change, therefore, end of year count would have been off.

1 1/2", 2", and 4" meters were adjusted because "In Stock" count did not include those meters disconnected in the field. These meters also were not in the "In Service" count because they were not billed at the end of 1998.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	6,603,769	1
Total Sales of Electricity	6,603,769	
Other Operating Revenues		
Forfeited Discounts (450)	10,710	2
Miscellaneous Service Revenues (451)	440	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	26,728	5
Interdepartmental Rents (455)	12,000	6
Other Electric Revenues (456)	4,600	7
Total Other Operating Revenues	54,478	
Total Operating Revenues	6,658,247	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	4,946,366	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	357,387	10
Customer Accounts Expenses (901-905)	85,251	11
Sales Expenses (911-916)	87,763	12
Administrative and General Expenses (920-932)	320,947	13
Total Operation and Maintenance Expenses	5,797,714	
Other Expenses		
Depreciation Expense (403)	330,490	14
Amortization Expense (404-407)	0	15
Taxes (408)	259,686	16
Total Other Expenses	590,176	
Total Operating Expenses	6,387,890	
NET OPERATING INCOME	270,357	

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)	
Forfeited Discounts (450):		
Customer late payment charges	10,710	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	10,710	
Miscellaneous Service Revenues (451):		
RECONNECTION CHARGES	440	3
Total Miscellaneous Service Revenues (451)	440	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENTAL FROM TELEPHONE CO & CABLE TV COMPANIES FOR POLE ATTACHMENTS	26,728	5
Total Rent from Electric Property (454)	26,728	
Interdepartmental Rents (455):		
RENT FROM WATER DEPARTMENT	12,000	6
Total Interdepartmental Rents (455)	12,000	
Other Electric Revenues (456):		
SALES TAX RET FEES, LT PAYMT CHRGS ON MISC BILLINGS & DISTR CHRG FROM WEPCO	4,600	7
Total Other Electric Revenues (456)	4,600	

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)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	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)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	4,946,366	34
System Control and Load Dispatching (556)	0	35
Other Expenses (557)	0	36
Total Other Power Supply Expenses	4,946,366	
Total Power Production Expenses	4,946,366	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	3,689	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)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	27,615	52
Overhead Line Expenses (583)	18,913	53
Underground Line Expenses (584)	19,748	54
Street Lighting and Signal System Expenses (585)	0	55
Meter Expenses (586)	13,198	56
Customer Installations Expenses (587)	843	57
Miscellaneous Distribution Expenses (588)	63,527	58
Rents (589)	0	59
Maintenance Supervision and Engineering (590)	3,620	60
Maintenance of Structures (591)	556	61
Maintenance of Station Equipment (592)	2,719	62
Maintenance of Overhead Lines (593)	97,491	63
Maintenance of Underground Lines (594)	60,571	64
Maintenance of Line Transformers (595)	15,124	65
Maintenance of Street Lighting and Signal Systems (596)	27,652	66
Maintenance of Meters (597)	2,121	67
Maintenance of Miscellaneous Distribution Plant (598)	0	68
Total Distribution Expenses	357,387	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	11,015	69
Meter Reading Expenses (902)	16,609	70
Customer Records and Collection Expenses (903)	45,699	71
Uncollectible Accounts (904)	(213)	72
Miscellaneous Customer Accounts Expenses (905)	12,141	73
Total Customer Accounts Expenses	85,251	
SALES EXPENSES		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	7,313	75
Advertising Expenses (913)	80,450	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.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)	0	77
Total Sales Expenses	87,763	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	72,956	78
Office Supplies and Expenses (921)	7,888	79
Administrative Expenses Transferred -- Credit (922)	0	80
Outside Services Employed (923)	14,350	81
Property Insurance (924)	3,897	82
Injuries and Damages (925)	6,152	83
Employee Pensions and Benefits (926)	107,871	84
Regulatory Commission Expenses (928)	324	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	54,958	87
Rents (931)	0	88
Maintenance of General Plant (932)	52,551	89
Total Administrative and General Expenses	320,947	
 Total Operation and Maintenance Expenses	5,797,714	

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	211,930	1
Social Security	Payroll Distribution	30,135	2
Wisconsin Gross Receipts Tax	Based on Rural Electric Sales	9,586	3
PSC Remainder Assessment	Based on Revenues	8,035	4
Other (specify): NONE			5
Total tax expense		<u>259,686</u>	

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 § 66.069(1)(c). 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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215960				3
County tax rate	mills		2.502310				4
Local tax rate	mills		8.414410				5
School tax rate	mills		12.895830				6
Voc. school tax rate	mills		2.152190				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.180700				10
Less: state credit	mills		2.178320				11
Net tax rate	mills		24.002380				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.414410				14
Combined School Tax Rate	mills		15.048020				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.462430				17
Total Tax Rate	mills		26.180700				18
Ratio of Local and School Tax to Total	dec.		0.896173				19
Total tax net of state credit	mills		24.002380				20
Net Local and School Tax Rate	mills		21.510279				21
Utility Plant, Jan. 1	\$	9,893,723	9,893,723				22
Materials & Supplies	\$	604,222	604,222				23
Subtotal	\$	10,497,945	10,497,945				24
Less: Plant Outside Limits	\$	537,945	537,945				25
Taxable Assets	\$	9,960,000	9,960,000				26
Assessment Ratio	dec.		0.926267				27
Assessed Value	\$	9,225,619	9,225,619				28
Net Local & School Rate	mills		21.510279				29
Tax Equiv. Computed for Current Year	\$	198,446	198,446				30
Tax Equivalent per 1994 PSC Report	\$	211,930					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	211,930					34

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)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
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
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
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
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
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
Total Other Production Plant	0	0
TRANSMISSION PLANT		
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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
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
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
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
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
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
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
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)	
TRANSMISSION PLANT			
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
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	77,602		34
Structures and Improvements (361)	451,514		35
Station Equipment (362)	1,181,537		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	521,417	84,676	38
Overhead Conductors and Devices (365)	907,404	61,703	39
Underground Conduit (366)	38,222		40
Underground Conductors and Devices (367)	2,802,103	128,062	41
Line Transformers (368)	996,137	45,745	42
Services (369)	503,700	53,423	43
Meters (370)	372,750	9,298	44
Installations on Customers' Premises (371)	10,681	835	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	649,507	22,903	47
Total Distribution Plant	8,512,574	406,645	
GENERAL PLANT			
Land and Land Rights (389)	22,643		48
Structures and Improvements (390)	432,841	20,714	49
Office Furniture and Equipment (391)	52,629	4,876	50
Computer Equipment (391.1)	65,107	20,771	51
Transportation Equipment (392)	150,465	6,357	52
Stores Equipment (393)	12,805		53
Tools, Shop and Garage Equipment (394)	77,858	4,206	54
Laboratory Equipment (395)	26,843		55
Power Operated Equipment (396)	291,790		56
Communication Equipment (397)	203,482	6,471	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
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
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			77,602 34
Structures and Improvements (361)			451,514 35
Station Equipment (362)	301		1,181,236 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	17,965		588,128 38
Overhead Conductors and Devices (365)	12,127		956,980 39
Underground Conduit (366)			38,222 40
Underground Conductors and Devices (367)	3,589		2,926,576 41
Line Transformers (368)	9,228		1,032,654 42
Services (369)	3,358		553,765 43
Meters (370)	2,056		379,992 44
Installations on Customers' Premises (371)	655	552	11,413 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	6,712	(552)	665,146 47
Total Distribution Plant	55,991	0	8,863,228
GENERAL PLANT			
Land and Land Rights (389)			22,643 48
Structures and Improvements (390)	7,864		445,691 49
Office Furniture and Equipment (391)	24,163		33,342 50
Computer Equipment (391.1)	7,322	2,617	81,173 51
Transportation Equipment (392)	5,638		151,184 52
Stores Equipment (393)	3,582		9,223 53
Tools, Shop and Garage Equipment (394)	30,515		51,549 54
Laboratory Equipment (395)	5,240		21,603 55
Power Operated Equipment (396)	957		290,833 56
Communication Equipment (397)	8,673		201,280 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)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,336,463	63,395	
Total utility plant in service directly assignable	9,849,037	470,040	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	9,849,037	470,040	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	93,954	2,617	1,308,521
Total utility plant in service directly assignable	149,945	2,617	10,171,749
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	149,945	2,617	10,171,749

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)
STEAM PRODUCTION PLANT			
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
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
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
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
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
Total Other Production Plant	0		0
TRANSMISSION PLANT			
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
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
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)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	198,863	3.18%	14,358	27
Station Equipment (362)	619,109	3.23%	38,159	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	82,227	3.75%	20,804	30
Overhead Conductors and Devices (365)	244,269	3.40%	31,695	31
Underground Conduit (366)	25,529	2.50%	956	32
Underground Conductors and Devices (367)	866,052	3.33%	95,383	33
Line Transformers (368)	416,819	3.03%	30,736	34
Services (369)	194,143	3.45%	18,241	35
Meters (370)	141,178	3.17%	11,931	36
Installations on Customers' Premises (371)	1,848	5.00%	552	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	318,487	3.33%	21,889	39
Total Distribution Plant	3,108,524		284,704	
GENERAL PLANT				
Structures and Improvements (390)	235,437	2.50%	10,982	40
Office Furniture and Equipment (391)	42,283	6.25%	2,687	41
Computer Equipment (391.1)	33,950	14.29%	10,452	42
Transportation Equipment (392)	80,031	5.54%	8,422	43
Stores Equipment (393)	5,531	4.00%	441	44
Tools, Shop and Garage Equipment (394)	10,577	6.67%	4,315	45
Laboratory Equipment (395)	17,423	5.56%	1,346	46
Power Operated Equipment (396)	87,340	3.19%	11,391	47
Communication Equipment (397)	175,425	7.69%	15,563	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	687,997		65,599	
Total accum. prov. directly assignable	3,796,521		350,303	

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
	0	0	0	0	0	
361					213,221	27
362	301				656,967	28
363					0	29
364	17,965	14,284	719		71,501	30
365	12,127	3,452	2,662		263,047	31
366					26,485	32
367	3,589	1,172	1,615		958,289	33
368	9,228	983	2,412		439,756	34
369	3,358	1,340			207,686	35
370	2,056				151,053	36
371	655	117		(305)	1,323	37
372					0	38
373	6,712	1,521	(6,152)	305	326,296	39
	55,991	22,869	1,256	0	3,315,624	
390	7,864				238,555	40
391	24,163				20,807	41
391.1	7,322			1,585	38,665	42
392	5,638		826	339	83,980	43
393	3,582				2,390	44
394	30,515		745		(14,878)	45
395	5,240				13,529	46
396	957			(773)	97,001	47
397	8,673				182,315	48
398					0	49
399					0	50
	93,954	0	1,571	1,151	662,364	
	149,945	22,869	2,827	1,151	3,977,988	

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
Total accum. prov. for depreciation	<u><u>3,796,521</u></u>		<u><u>350,303</u></u>

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)
					0 51
	149,945	22,869	2,827	1,151	3,977,988

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.00	20.14	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.00	6.65	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
24.9 kV - RURAL	0.00	1.07	13
24.9 kV - URBAN	0.00	6.17	14

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	0 2
Nonfarm Customers	0 3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	0 7
Nonfarm	0 8
Total	0 9
Customers served at other than rural rates:	10
Farm	3 11
Nonfarm	292 12
Total	295 13
Total customers on rural lines at end of year	295 14

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	Tuesday	01/13/1998	19:00	10,731	1
February	02	18	Wednesday	02/04/1998	19:00	9,554	2
March	03	18	Thursday	03/12/1998	19:00	10,480	3
April	04	18	Thursday	04/09/1998	12:00	9,453	4
May	05	22	Tuesday	05/19/1998	14:00	10,112	5
June	06	25	Wednesday	06/24/1998	18:00	10,747	6
July	07	26	Tuesday	07/14/1998	14:00	11,774	7
August	08	25	Monday	08/24/1998	12:00	11,875	8
September	09	21	Monday	09/14/1998	12:00	10,828	9
October	10	19	Tuesday	10/06/1998	12:00	10,244	10
November	11	19	Monday	11/30/1998	18:00	9,775	11
December	12	21	Monday	12/21/1998	18:00	10,811	12
Total	252					126,384	

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)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	126,384	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	126,384	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	121,366	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	196	22
Total Used by Company	196	23
Total Sold and Used	121,562	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	4,822	27
Total Energy Losses	4,822	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	3.8154%	29
Total Disposition of Energy	126,384	30

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)	
Residential Sales				
Residential Service	RG-1	4,677	38,076	1
Residential Service - Optional Time-of-Day	RG-2	42	556	2
Total Sales for Residential Sales		4,719	38,632	
Commercial & Industrial				
General Service	CG-1	705	16,096	3
General Service - Optional Time-of-Day	CG-2	4	100	4
Small Power	CP-1	31	10,111	5
Small Power - Optional Time-of-Day	CP-2	6	4,595	6
Large Power - Time-of-Day	CP-3	9	20,631	7
Industrial Power - Time-of-Day	CP-4	3	28,954	8
Interdepartmental	MP-1	6	1,127	9
Security Lighting	SL-1	42	64	10
Total Sales for Commercial & Industrial		806	81,678	
Public Street & Highway Lighting				
Public Street Lighting	MS-1	1	1,056	11
Total Sales for Public Street & Highway Lighting		1	1,056	
Sales for Resale				
NONE				12
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		5,526	121,366	

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)	
		2,428,156	(855)	2,427,301	1
		30,318	(68)	30,250	2
0	0	2,458,474	(923)	2,457,551	
		1,008,440	(2,194)	1,006,246	3
		4,897	114	5,011	4
36,524		592,537	(3,411)	589,126	5
9,569	12,103	212,738	(459)	212,279	6
52,820	61,112	968,568	(3,154)	965,414	7
67,573	67,627	1,154,270	(7,498)	1,146,772	8
		57,551	92	57,643	9
		6,014	(42)	5,972	10
166,486	140,842	4,005,015	(16,552)	3,988,463	
		158,475	(720)	157,755	11
0	0	158,475	(720)	157,755	
				0	12
0	0	0	0	0	
166,486	140,842	6,621,964	(18,195)	6,603,769	

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	251,776				6
Average load factor	68.7630%				7
Total Cost of Purchased Power	4,946,366				8
Average cost per kWh	0.0391				9
On-Peak Hours (if applicable)	7:00 AM - 9:00 PM				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	5,106	5,626			12
February	4,793	4,761			13
March	5,227	5,253			14
April	4,878	4,575			15
May	4,819	5,293			16
June	5,563	5,184			17
July	6,319	5,455			18
August	5,816	6,059			19
September	5,273	5,555			20
October	5,143	5,101			21
November	4,670	5,104			22
December	5,331	5,480			23
Total kWh (000)	62,938	63,446			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):	On-peak	Off-peak	On-peak	Off-peak	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
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	Total (b)
Name of Plant	0	1
Unit Identification	0	2
Type of Generation	0	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	0	5
Is Exciter & Station Use Metered or Estimated?	0	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	0	8
Load Factor	0	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	0	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	0	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
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
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)	0	33
Specific Gravity	0	34
Average BTU per Gallon	0	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0	37
kWh Net Generation per Gallon of Fuel Oil	0	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?	0	40
Coal consumed--tons (2,000 lbs.)	0	41
Average Cost per Ton (\$)	0	42
Kind of Coal Used	0	43
Average BTU per Pound	0	44
Water Evaporated--Thousands of Pounds	0	45
Is Water Evaporated, Metered or Estimated?	0	46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	0	47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.	0	48
Based on Total Coal Used at Plant	0	49
Based on Coal Used Solely in Electric Generation	0	50
Average BTU per kWh Net Generation	0	51
Total Cost of Fuel (Oil and/or Coal)	0	52
per kWh Net Generation (\$)	0	53
	0	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
Total							0	

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
Total						0	

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
 4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
1								
2								
Total				0	0	0	0	0

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
1						
2						
Total		0	0	0	0	0

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
Total							<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)			
Total					0	0	0	0	0

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	2,079	874	1,443	446	2,074	7
Dt and Hr of Such Maximum Demand	03/03/1998 23:00	07/15/1998 15:00	07/14/1998 13:00	07/14/1998 14:00	06/23/1998 15:00	8 9
Kwh Output	838,233	359,558	573,033	166,012	50,651	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	LAYTON	LINCOLN	M&I OFFICE	MEQUON	NOWEST	11
Voltage--High Side	24,900	24,900	24,900	24,900	24,900	12
Voltage--Low Side	4,160	4,160	480	4,160	4,160	13
Num. of Main Transformers in Operation	1	1	1	2	1	14
Capacity of Transformers in kVA	6,250	6,250	1,500	9,000	7,000	15
Number of Spare Transformers on Hand	0	0	0	0	0	16
15-Minute Maximum Demand in kW	2,993	4,181	468	6,322	3,776	17
Dt and Hr of Such Maximum Demand	07/15/1998 14:00	07/14/1998 16:00	07/15/1998 11:00	07/20/1998 16:00	06/24/1998 17:00	18 19
Kwh Output	81,892	822,557	197,963	574,157	231,097	20

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	SOWEST	WEIL PUMP				21
Voltage--High Side	24,900	24,900				22
Voltage--Low Side	4,160	480				23
Num. of Main Transformers in Operation	1	1				24
Capacity of Transformers in kVA	7,000	1,000				25
Number of Spare Transformers on Hand	0	0				26
15-Minute Maximum Demand in kW	3,596	468				27
Dt and Hr of Such Maximum Demand	08/23/1998 20:00	08/10/1998 09:00				28 29
Kwh Output	445,934	164,487				30

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,798	1,070	62,810	1
Acquired during year	22	46	1,975	2
Total	5,820	1,116	64,785	3
Retired during year	23	20	855	4
Sales, transfers or adjustments increase (decrease)	(4)	(1)	(25)	5
Number end of year	5,793	1,095	63,905	6
Number end of year accounted for as follows:				7
In customers' use	5,531	899	50,118	8
In utility's use	21	22	1,675	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	241	174	12,112	12
Total end of year	5,793	1,095	63,905	13

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)	
Street Lighting Non-Ornamental				
NONE				1
Total		0	0	
Ornamental				
Fluorescent	18	57	4,215	2
Metal Halide/Halogen	175	2	1,463	3
Mercury Vapor	175	6	5,864	4
Mercury Vapor	400	2	4,686	5
Sodium Vapor	70	9	2,639	6
Sodium Vapor	100	233	113,864	7
Sodium Vapor	150	495	362,047	8
Sodium Vapor	250	358	556,767	9
Sodium Vapor	400	3	4,810	10
Total		1,165	1,056,355	
Other				
NONE				11
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Account #593 - Maintenance of Overhead Lines: '98 costs are \$40,889 and 72% different from '97 costs. There are several reasons why '98 costs are higher than '97's.

Inventory related differences: In 1998, per direction from the PSC, the Utility "wrote off" unusable, unsellable inventory material to expense. #5930 was charged with \$8,800. 1,175 squeeze-on connector covers were charged out of inventory to #5930 at a value of \$1,800, plus material loading of approximately \$540. These connectors really should have been charged to the blanket service work order in '98. To compensate, they will be added to the cost of services installed in 1999, and deducted from #5930. \$4,500 of material was transferred out of #1540, Inventory Materials & Supplies, to #5930 for minor items that will no longer be tracked in the inventory system (not cost-effective or practical). An additional \$1,400 of inventory materials and stores clearing were charged to #5930 in '98 when compared to '97. It appears the additional dollars came from a variety of work orders, likely due to the concentrated efforts made in '98 to rebuild the Utility's electrical system.

Reimbursements: In '97, the Utility credited #5930 with \$6,950 reimbursements, whereas in '98, the reimbursements were \$3,700. The '97 reimbursements were from Ameritech and were offset by charges made to #5930 for labor and other expenses. (Note, the costs and reimbursements for the Ameritech jobs probably should have been charged to #415 & #416, but since net affect was close to zero, the overall impact on #5930 was minimal.)

Labor & labor related clearing: Labor decreased \$400 from '97 to '98; however it should be noted that in '97, significant labor was charged to #5930, but then reimbursed from Ameritech. Had this not been the case, the labor/clearing would have increased significantly from '97 to '98; likely due to the concentrated efforts made in '98 to rebuild the Utility's electrical system.

Sub-account #5932 (Tree Trimming): In '98, the number of tree trimming requests increased and we also had a wind storm. The increased tree trimming requests may be the result of an article which was placed in the Spring '98 Utility Newsletter. It may also be due to the fact that the Utility got behind in responding to customer requests for tree trimming and "caught up" in '98. Efforts were made in '98 to respond to all tree trimming reports AND communicate needs/status with customers. This took additional time, but has improved the level of customer service. Utility staff also spends considerable time with the Asplundh tree trimming crews on big jobs and removing debris and wood when customers do not want it. The Asplundh crews postponed trimming planned for the end of '97, to the beginning of '98. This decreased '97's costs and increased '98's. (Note, '96 costs for Asplundh were \$28,000, '97 costs were \$18,000, and '98 costs were \$34,000.) Plans are to have Asplundh do even more trimming in '99 than in previous years to get caught up with the "cycle trimming" and minimize future spot trimming needs.

Account #594 - Maintenance of Underground Lines: '98 costs are \$42,007 and 226% different from '97 costs. There are several reasons why '98 costs are

ELECTRIC OPERATING SECTION FOOTNOTES

higher than '97's.

\$12,600 of material was transferred out of #1540, Inventory Materials & Supplies, to #5940 for minor items that will no longer be tracked in the inventory system (not cost-effective or practical). In '98, per direction from the PSC, the Utility "wrote off" unusable, unsellable inventory material to expense. #5940 was charged with \$19,400. In '98, the Utility "sold" two switches to Border States Electric Supply Co., who in-turn, sold them to another utility. Border States paid the Utility \$10,000, but the original cost paid by the Utility about 7 years prior was \$15,000. The \$5,000 "loss" was charged to #5940 rather than Stores Clearing following discussion with the PSC. In '98, the Utility incurred \$6,500 in labor, clearing, and other expenses to find and repair damage to underground cable as a result of a "dig-in" done by the Utility's crews. The Utility was reimbursed \$2,100 for the repair costs by it's property insurance company.

Account #595 - Maintenance of Line Transformers: '98 costs are \$11,258 and 291% different from '97 costs.

The Utility paid a settlement on a case that had been pending for several years; for "PCB Clean-up in Kansas City." The Utility was involved with this case because years ago they had disposed of transformers at a licensed facility in Kansas City. Years later, when the facility incurred costs for clean-up of their site, they looked for retribution from companies who had previously used the facility for disposal. The Cedarburg Light & Water, with legal guidance, opted to pay a settlement fee rather than incur any additional legal expenses to dispute the claim. The settlement of \$9,656 was charged, per direction from the PSC, to #5950. Per PSC suggestion, when the Utility files its next rate case, a portion of these costs will be included in the "test year" to allow the Utility eventual rate recovery. The remainder of the increase appears to be for costs incurred in '98 to replace transformer bushings and paint transformers. These costs were over and above the type of costs charged incurred in '97.

Account #926 - Employee Pensions & Benefits: '98 costs are \$22,905 and 27% different from '97 costs.

Health insurance premiums increased approximately 3%. The Utility did not get to "keep" the 10% premium discount in '97 as was thought when the '97 books were closed. Because of this, \$5,951 was deducted from the electric portion of '97's health insurance costs. (The "premium discount" applies when the actual health insurance claims are below 85% of the expected claims. '97 was close, but the actual claims ended up going over the 85%.) The 10% discount had been withheld from the premiums paid throughout '97, and in May of '98, when we learned we had to remit the 10%, the '97 books were already closed. The cost was put against '98 expenses resulting in \$10,087 being charged to "expense" in '98 for '97, (\$5,900 electric and \$4,100 water). For electric, this accounts for nearly \$12,000 of the increase from '97 to '98 (because a \$5,951 credit entry was made in '97 and a \$5,900 debit entry in '98). It should also be noted that, overall, we had more employees (by less than 1) on our health/dental plan in '98 than we did in '97. There were also some switches between single and family plans.

Retirement costs charged to electric expense in '97 were \$39,975. In '98 they were \$42,855 (an increase of \$2,880). Reasons: Retirement rate in '97

ELECTRIC OPERATING SECTION FOOTNOTES

they were \$45,855 (an increase of \$5,800). Reasons: Retirement rate in '97 was 12.5%, and 12.1% in '98; a slight decrease. This would not explain the increase, but is something to note. Since retirement is paid as a percentage of gross wages, due to the increase in wage rates in '98, retirement costs would go up too. Because fringes, like retirement, are spread based on labor allocation, it may be that there was a higher percentage of labor dollars charged to "expense" in '98 than there was in '97. Because "fringes" go along with the labor dollars, this would explain the additional increase in '98's retirement costs. (However, then you would think there would also be an increase in health insurance costs for this reason, and there doesn't appear to be.

Annual Sick Leave & Vacation Liability adjustment made to "electric expense" in '97 was \$3,900, and in '98, \$9,900, an increase of \$6,000. This increase is the result of the Utility's aging workforce, requiring higher percentages of sick leave to be recorded as a liability. Also, with a workforce gaining in longevity, the number of weeks vacation granted increased resulting in an increase in liability being recorded for accumulated vacation as of the end of '98.

Account #930 - Misc. General Expenses: '98's costs are \$18,512 and 51% different from '97's costs.

Increase from '97 to '98 due to additional in-house labor and clearing costs associated with implementation of new AM/FM AutoCAD system for electric department maps and continuing property records. Account #930 was used per letter from PSC. It should be noted that costs for outside services (i.e. field inventory and training expenses) were charged to #186, Deferred Debits. Once the new AM/FM AutoCAD system is placed "in service," one fourth of these costs will be expensed to #930 in each of the next 4 years. In so doing, the Utility will have rate access to that portion of the costs. These entries made per PSC letter of 1/14/99.

Account #932 - Maintenance of General Plant: '98's costs are \$24,510 and 87% different from '97's costs.

The primary reasons for the additional expense in '98 were planned as part of the '98 budget: Lobby renovation (installed customer service counter and wallpapered over paneling), and backshop renovation (lunchroom, electric super., water super., and line foreman's offices). NOTE: some of the project costs were capitalized (ex: new furniture over \$500). Most of the sub-accounts were similar to 1997's costs. An exception was #9322, for Maint. of SCADA, phones, and UPS. That sub-account was up \$4,869 due to a phone problem we had summer of '98 and costs associated with moving the SCADA system to the new offices in the backshop.

Electric Utility Plant in Service (Page E-06)

Account 371 and 373: In 1997 one fixture was retired and one fixture was installed in Account 371, whereas Account 373 should have been used. Also see Accumulated Depreciation adjustment made.

Account 391.1: In 1998 two computers and one printer were reclassified as 100% Electric. See also adjustment to 391.1 in Water Dept. and adjustments made to Accumulated Depreciation.

ELECTRIC OPERATING SECTION FOOTNOTES

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

Account 371 and 373: In 1997 one fixture was retired and one fixture was installed in Account 371, whereas Account 373 should have been used. Adjustment made in 1998 for \$305.

Account 391.1: In 1998 two computers and one printer were reclassified as 100% Electric. Adjustment made in Accumulated Depreciation for \$1,585.

Account 392: An error was discovered on the 1997 Depreciation Worksheet, and an adjustment of \$339 is being made in '98. The error was not in Plant, only Accumulated Depreciation.

Account 394: Accumulated Depreciation in Account 394 was debited with \$29,301 in 1998 for retirements made in Plant under the Utility's new capitalization limit of \$500 (see further explanation on Page F-22). Other accounts were also affected by the new capitalization limit, however Account 394 is the only one that, because of these entries, ended up with a debit balance (which, for reporting purposes is shown in reverse, as a credit in the PSC Report).

Account 396: An error was discovered on the 1997 Depreciation Worksheet, and an adjustment of <\$773> is being made in '98. The error was not in Plant, only Accumulated Depreciation.

Transmission and Distribution Lines (Page E-10)

Overhead only - Does not include Underground, per PSC Staff in 1997.

Rural Line Customers (Page E-11)

NOTE: Effective with our 1990 Electric Rates approved by the PSC, Urban & Rural Electric Customers are served at the same rate.

For Customers served at other than Rural Rates, there are:

- Residential = 262
- General Service = 24 (General Service total = 27 less the 3 Farm Customers listed below)
- Small Power = 4
- Security Lights = 2

Farm Customers:

- Acct. # 2-544100-00 Roger Bentz
- Acct. # 2-546000-00 Ervin Seidler
- Acct. # 2-547200-00 Henry Retzlaff

ELECTRIC OPERATING SECTION FOOTNOTES

Substation Equipment (Page E-23)

The Customer owned Substations are as follows:

Kemps Dairy

International Paper/Cedarburg Plant (was Wabash Pioneer)

Amcast

Carlson Tool

The program does not show any number in Kwh that has 7 digits. Listed below are the Substations and the Kwh outputs:

Amcast - 838,233.00

Carlson Tool - 359,558.00

Kelch - 166,012.00

Kemps Dairy - 1,050,651.00

Lincoln - 1,822,557.00

M&I Office - 197,963.00

Mequon - 2,574,157.00

NorthWest - 1,231,097.00

Layton - 1,081,892.00

International Paper/Cedarburg Plant - 573,033.00

SouthWest - 1,445,934.00

Weil Pump - 164,487.00

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

On Line 12: The In Stock quantity does not include KVAR Meters.
